08
year in review

The Regional Municipality of Niagara
Ontario, Canada

for the fiscal year ending December 31, 2008

Niagara Region
Building Community. Building Lives.

Vision

Niagara Region is a unified community of communities with diverse opportunities and qualities – together we strive for a better tomorrow.

Mission

Niagara Region: Building Community. Building Lives.

Niagara Region will serve its residents, businesses and visitors through leadership, partnership and the provision of effective and community focused services.

Values

Our corporate values guide our decision-making and actions everyday.

We Show Respect.
We treat everyone equitably with compassion, sensitivity and respect.

We Serve Niagara.
We serve Niagara with pride, care and excellence.

We Value Honesty.
We value honesty, integrity and trust.

We Promote Choice.
We believe in social, environmental and economic choices that support our diverse community.

We Foster Partnerships.
We foster collaboration and value partnerships.

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Council Business Plan
Strategic Objectives 2007 – 2011

A: A Responsive Region

Niagara Region will be known for its effective decision-making, strong partnerships, clear accountability and service excellence.

B: Community and Social Well-Being

Niagara Region will support a safe, healthy, diverse, culturally rich community where people of all ages and incomes enjoy a high quality of life.

C: Economic Prosperity

Niagara Region will become a prime destination for investment and encourage the growth of a diversified and sustainable economic base.

D: Environmental Stewardship

Niagara Region will increase the health and sustainability of its physical infrastructure and natural environment for current and future generations.

E: Integrated Transportation System

Niagara Region will work collaboratively with others to strengthen and coordinate the transportation system and services, and support alternative choices for people and goods to move within and beyond the region.

F: Proactive Marketing and Communications

Niagara Region will have a consistent and compelling message of our interests and needs for the community to be a great place in which to live, study, work, visit and invest.

Niagara Region Awards 2008

Welland's Annual Horticultural Society Awards - 2008 Merit Award

Welland Regional Child Care Centre

Seventh consecutive "Gold" Healthy Living Niagara Workplace Award

For demonstrating an outstanding level of commitment to employee health

Second consecutive "Platinum" Healthy Living Niagara Workplace Award

For efforts in advancing a healthy workplace culture

Eat Smart! - Workplace Cafeteria Award of Excellence (Headquarters Cafeteria)

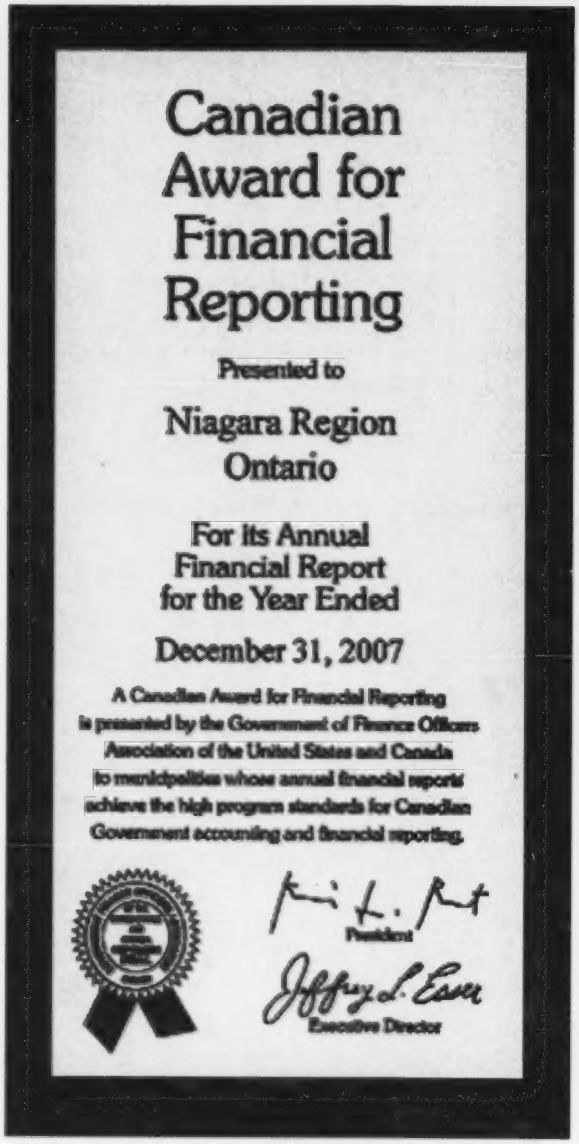
for meeting exceptional standards in safe food handling, healthy menu choices, and non-smoking seating

2007 Road Safety Achievement Award in the category of Road Safety

Think and Drive Campaign – June 2008: The Regional Niagara Road Safety Committee was recognized by the Ministry of Transportation for successfully promoting road safety at a community and provincial level

The "Employee Campaign of the Year Award"

United Way of St. Catharines and District in recognition of our dedicated campaign team



Canadian Award for Financial Reporting

Presented to

Niagara Region
Ontario

For its Annual Financial Report for the Year Ended

December 31, 2007

A Canadian Award for Financial Reporting is presented by the Government of Finance Officers Association of the United States and Canada to municipalities whose annual financial reports achieve the high program standards for Canadian Government accounting and financial reporting.

President

Executive Director

For the fourth year in a row, Niagara Region received the Canadian Award for Financial Reporting. A recipient must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should be beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the financial picture, enhance an understanding of financial reporting, and address user needs.

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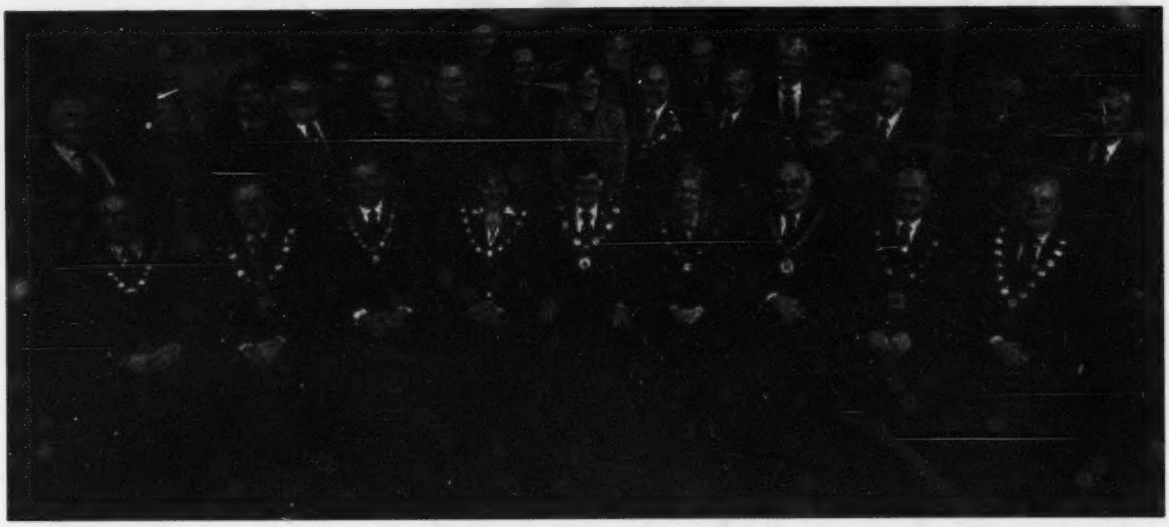
Prepared by the office of the
Chief Administrative Officer and the
Corporate Services Department

Regional Council 2007 - 2011



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Absent: Councillors Doug Martin, Brian Heit and Cindy Forster

Mike Trojan, Chief Administrative Officer

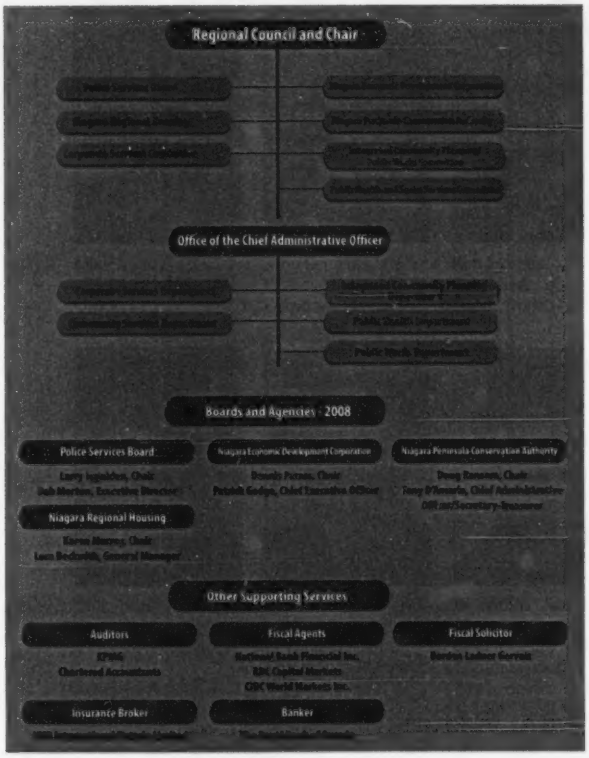
John Bergsma, Commissioner, Corporate Services

Ken Brothers, Commissioner, Public Works

Brian Hutchings, Commissioner, Community Services

Patrick Robson, Commissioner, Integrated Community Planning

Dr. Robin Williams, Medical Officer of Health and Commissioner, Public Health



Message from the Regional Chairman

During the final stretch of 2008, we experienced serious economic challenges that prompted attention and immediate measures by all levels of government. In the past few months of 2008, the main focus of Council and other levels of government has been on bolstering economic stimulus by spending on infrastructure and economy boosting initiatives.

I strongly believe that it is important for Niagara Region to follow this strategy. In December of 2008, Council made a decision to approve the 2009 capital budget early to allow for projects to move forward quickly, investing in our local economy and to stimulate job creation. We are continuing with key infrastructure investments and identifying priority projects that are most likely to support or improve our local economy into 2009. Council is committed to ensuring that our budgets address taxpayer affordability to minimize taxpayer burden but also a continuation of capital spending to address aging infrastructure, provide capital project work for local companies and workers, and to take advantage of low interest rate borrowing that funds our projects.

The main focus of Council and other levels of government has been on bolstering economic stimulus by spending on infrastructure and economy boosting initiatives.

Several initiatives were launched to accomplish these goals, including:

- expediting public works projects, by ensuring that infrastructure projects are "shovel-ready", eliminating "red-tape" delays, and identifying improvements to processes with the consulting industry and the heavy construction association. Examples of accelerated projects that can begin within a 120 day funding window include: the $25 million Baker Road wastewater treatment expansion in Grimsby; the $6 million Frenchman's Creek sanitary sewer in Fort Erie; and $2 million in arterial road reconstruction in Niagara Falls;
- preparing a local food action plan with many stakeholders to encourage 'buy local' purchases, visiting farmers markets and supporting neighbourhood businesses;
- creating a region-wide cultural plan, an economic and social priority for Niagara, and part of the economic engine that drives our region. We benefit from a wealth of culture, both in the heritage resources in our communities, the wealth of arts-related industries, and the cultural resources, such as theatres and studios;
- focusing on our youth retention strategy through increased cooperation and integration of our post-secondary institutions into our communities, increased investment in training programs, and increased co-op and other job placements and opportunities;

I am confident that the region will face these challenging economic times with the same optimism and energy that we tackle everything with.

- creating and protecting funding for child care spaces. This provides support to allow parents to pursue or maintain employment, upgrade skills, or invest in continuous education; and
- significant investment in the Greater Niagara Circle Route, other multi-use trails and infrastructure to support our residents' and tourists' abilities to be active on a regular basis and to keep as a tourism destination for cyclists.

The federal budget included commitments in a number of important areas for Niagara Region, including investments in infrastructure projects, investments in social housing, and money for job-retraining. We continue to work closely with the federal, provincial and local governments to ensure that Niagara's priorities are advanced.

I am confident that the region will face these challenging economic times with the same optimism and energy that we tackle everything. We will continue to see key investments in the coming year that will provide both immediate and long-term benefits to Niagara, building a strong foundation for Niagara's future.

Peter Partington
Regional Chairman

Regional Council 2007 - 2011

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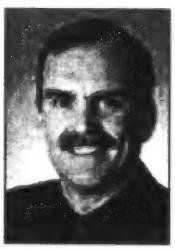

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Integrated
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Dr. Robin Williams,
Medical Officer
of Health and
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Peter Partington
Regional Chairman

Message from the Chief Administrative Officer

Change and innovation characterized 2008.

Several organizational changes were approved by Regional Council to build greater flexibility and agility in support of a number of community needs and priorities identified in the 2007-2011 Council Business Plan. The need for a more coordinated and integrated community approach led to the recommendation to create the Integrated Community Planning department. The new department coordinates more innovative approaches to deal with broad community issues, such as human services planning, environmental issues and sustainability planning. The organization is now better structured to provide multi-disciplinary, multi-talented resources for assessing, analyzing and recommending new and integrated solutions for complex community and corporate issues.

Additional internal changes included the reorganization of our key business units, including:

- establishing a new Development Services Division, with oversight for the management and administrative functions related to site specific development and implementation;
- creating a Human Resources employee services call centre to support all pay and benefits processing, data processing and personnel information; and
- building staff teams with oversight for planning, growth and core land use planning with public health, emergency management response and financial planning.

The success of the new organizational structure is dependent on collaboration, integration and close alignment with the Council Business Plan, the Corporate Management Team, other departments and key community partnerships.

Other notable achievements and announcements included:

- provincial infrastructure project funding totalling $20,156,951 to the Niagara Region and $20,511,422 to the area municipalities;
- the regional tax increase was near-zero or 0.04 per cent, the lowest regional tax increase since 2000;
- the launch of the Niagara Immigration Portal, to connect new Canadians with essential services and networks; and
- the launch of the Niagara Original tourism destination brand by the Niagara Economic Development Corporation.

Niagara Region welcomed the funding announcements released in the Provincial-Municipal Fiscal and Service Delivery Review report in October, 2008. The report outlined reductions in cost pressures for municipalities in Ontario Works Benefits Costs and Court Security. These funding allocations are in addition to the Ontario Disability Support Program and Ontario Drug Benefit announcements made in 2007. Combined, Niagara Region will see relief in the amount of $45 million in current annual costs, achieved by the end of the 10 year phase in period. The funding will assist with cost pressures in delivering essential programs, especially for those residents hit by the downturn in the economy.

The organization is now better structured to provide multi-disciplinary, multi-talented resources for assessing, analyzing and recommending new and integrated solutions for complex community and corporate issues.

Economic recovery will continue to be a priority as Niagara region continues to see a decline in its manufacturing sector, traditional industries, and the rise of new technology firms, cultural programming, a new convention centre in Niagara Falls, and progress towards a new entertainment venue in Niagara-on-the-Lake, "Project Niagara".

In this report, readers will see Ontario Municipal Benchmarking (OMBI) Initiative results. Niagara Region participates with 16 municipalities to measure and compare how efficiently and effectively we deliver certain programs and services to residents.

I'd like to recognize all regional employees for their contributions to making 2008 a successful year, and meeting the many challenges presented by continually demonstrating our corporate values.

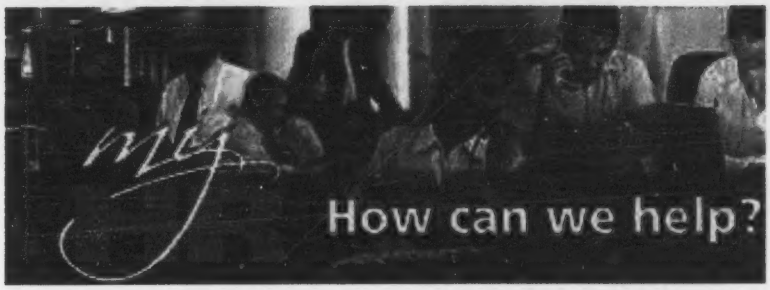
Mike Trojan

Chief Administrative Officer

Corporate Services Committee

Left to right: Judy Casselman, Regional Chairman Peter Partington, Norm Puttick, Mark Bylsma, Vance Badawey, Barbara Greenwood, Bob Bentley, Doug Martin (Co-Chair), Dave Augustyn (Co-chair), Brian Heit, Bob Saracino, Gary Burroughs, Henry D'Angela. Absent: Barbara Henderson, Michael Collins.

The 15-member Corporate Services Committee is responsible for reporting and recommending policies to the Regional Council on matters affecting: objectives outlined in the Council Business Planning process; legislative and regulatory compliance with legal, financial, facility, information technology and human resources functions; alternative delivery of service proposals affecting staff; corporate policies; compensation and collective bargaining strategies; corporate and employee information systems; client and employee services; financial status and impact of Regional Corporation's transactions. The scope of responsibility also includes internal and external audit services; development of new shared service agreements; quality of work life, occupational health, safety and employee wellness; current and capital budgets; investment practices and services; human resources services and programs.



In its effort to remain a responsive Region through effective decision-making, strong partnerships, clear accountability and service excellence, the committee made progress on several key objectives in 2008. Key achievements include:

myHR

The Human Resources (HR) staff launched myHR, an innovative and customer focused HR service delivery model. myHR is an Employee Service Centre, coupled with an online intranet self-service site that has significantly changed the way HR and payroll services are delivered, positioning the Region among industry "Best Practice" leaders. Like one-stop shopping, myHR allows the employees to make one call to help them with all their HR and payroll administrative service needs.

Introducing Tangible Capital Asset Reporting

In 2008, Niagara Region captured the reporting of tangible capital assets in our financial statements, one of the few municipalities in Ontario to adopt this practice early.

Budget

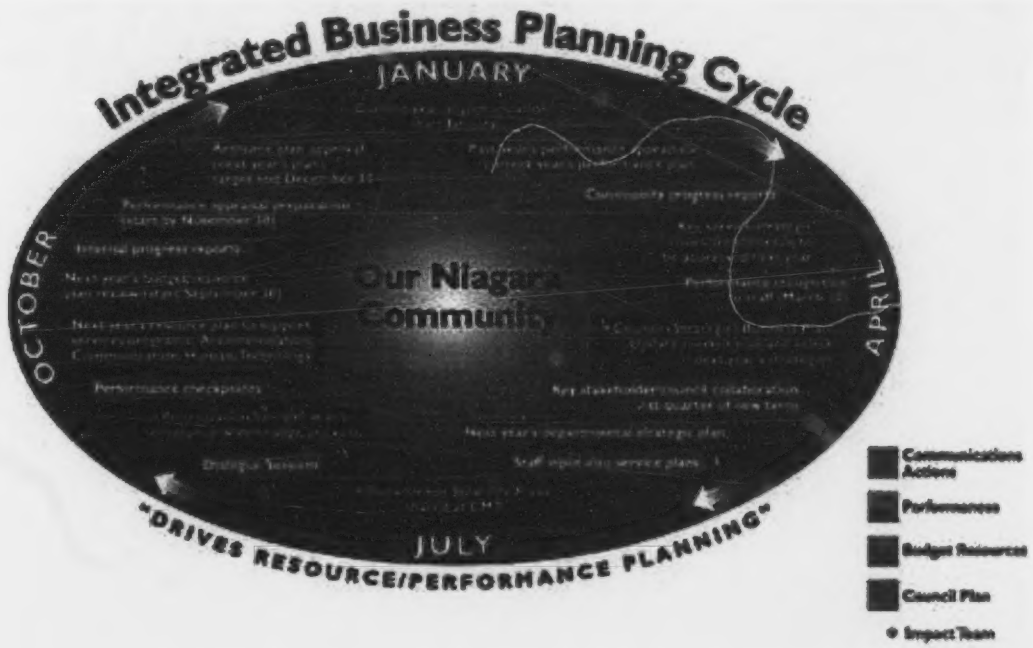
Over the past several years, the Region has worked hard to close the affordability gap for residents. Considering the affordability challenge faced by the citizens, Regional Council acted to keep tax increases within the ability to pay. Based on taxpayer income growth and real assessment growth, the "affordable" tax increase range was determined to be up to 3.4 per cent.

However in 2008, the actual regional tax increase was near-zero or 0.04 per cent, the lowest regional tax increase since 2000.

The annual gross budget was $746 million, including water, wastewater and waste management services, with a total tax levy of $274 million and a capital budget of $153 million. The difference between the tax levy and gross budget is funded through grants and subsidies from other levels of government as well as other fees for services.

Commercial property taxes, outside of the tourism sector, which were greater due to higher assessments, were very competitive. In fact, Niagara's taxation of office buildings on a per square foot basis, was 13 per cent below the provincial average, based on 2007 municipal tax study data.

The industrial property taxes were also competitive, particularly for large industrial which were 17 per cent below the provincial average on a per square foot basis.



Provincial Offences Administration

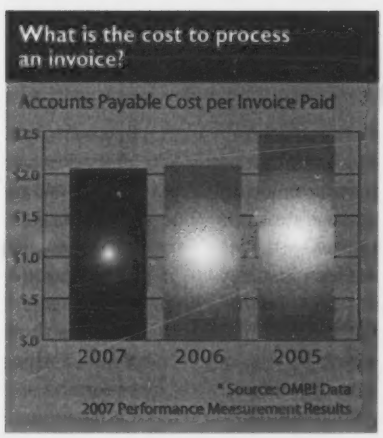
In 2001, as part of a realignment of provincial and municipal roles in the delivery of public services, the province transferred responsibility for administering and prosecuting Provincial Offences Act (POA) offences to the Niagara Region. Although they are municipally administered, the POA courts remain part of the Ontario Court of Justice.

The transfer was supported by all local municipalities and since that time the Region has provided this service acting as agent on behalf of local municipalities. Concurrent with the transfer of the POA courts from the provincial sector to the municipal sector was the creation of the Joint Board of Management, an oversight body having representation from local municipalities.

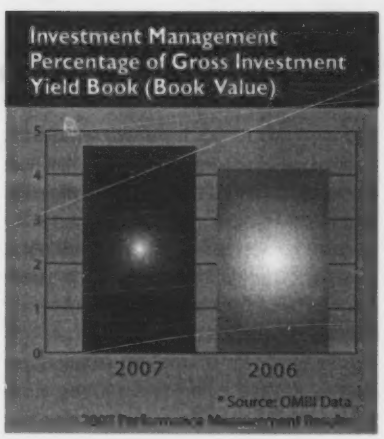
The primary purpose of the POA program is to support a fair, timely and accessible adjudication system that facilitates the health and safety of all those that live in, and visit, Niagara. To that end, the POA program administers, prosecutes, and collects fines arising from offences committed in a defined court service area under the Highway Traffic Act, the Compulsory Automobile Insurance Act, the Trespass to Property Act, the Liquor Licence Act and other municipal, provincial and federal legislation. The POA program operates three permanent provincial offences courts in St. Catharines, Niagara Falls and Welland and one satellite court (operated one day a month) in Fort Erie.

"Now that we've introduced the myHR service delivery model to Niagara Region and two of our partner agencies, the Niagara Economic Development Corporation and Niagara Regional Housing, we will explore other opportunities to provide this shared service to area municipalities within Niagara. We want people to realize that there can be economies of scale when these types of systems and operations are shared across a broader stream of customers."

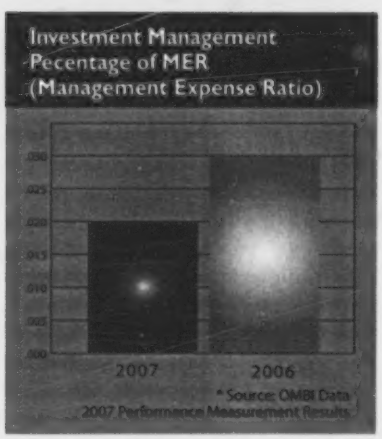
John Bergsma, Commissioner, Corporate Services



Niagara Region has the lowest accounts payable cost per invoice paid. Efficiencies in Accounts Payable are a result of transactions processed outside of the centralized team and interfaced



to the financial system. In addition, the Region has a low cost service and the second best proportion of invoices paid within 30 days placing it in the performance zone for this service.



Niagara Region has one of the lowest management expense ratios for its investment portfolio, but has among the highest investment yields.

Integrated Community Planning and Public Works Committee

Left to right Top Row: Ted Salci, Damian Goulbourne, Bill Hodgson, Mark Bylsma, Dave Lepp, Regional Chairman Peter Partington, Vance Badawey, Bruce Timms, Brian Baty, Dave Augustyn, Gary Burroughs, Henry D'Angela.
Left to Right Bottom Row: Debbie Zimmerman, George Marshall, Robert Gabriel, Norm Puttick, Bill Smeaton (Co-Chair), Tim Rigby (Co-Chair), Judy Casselman.
Absent: Katie Trombetta, Brian McMullan, Barbara Henderson

"To me, Building Community, Building Lives reflects an expectation to align our policies and programs with the needs and aspirations of Niagarans, for today and tomorrow."

Patrick Robson, Commissioner, Integrated Community Planning Department

In 2008, the original Planning and Public Works Committee evolved into the Integrated Community Planning and Public Works Committee in response to the development of the new strategically focused department.

Responsibilities include: the Council Business Planning process; review and update of the Regional Policy plan; adherence to legislation and regulation provided by the Clerk's Office; inter and intra-regional planning; integrated strategy and policy development; community engagement and public consultation. The scope of responsibilities also includes development and implementation of land use and development planning services; water, wastewater, waste management and transportation services; finance and budget process and regional emergency response. Key achievements are:

New Integrated Community Planning Department

In May 2008, Regional Council approved a number of organizational changes. The purpose of the organizational changes was to build greater flexibility and agility into the organization to support a number of community

needs and priorities identified in the 2007-2011 Council Business Plan. The need for a more coordinated and integrated community approach led to the recommendation to create the Integrated Community Planning (ICP) Department. Patrick Robson was appointed Commissioner in November.

The ICP Department is structured to provide multi-disciplinary, multi-talented resources for assessing, analyzing and recommending innovative and integrated solutions for complex community and corporate issues. The success of the new department will be dependent on collaboration, integration and close alignment with the Council Business Plan, other departments, internally, and key community partnerships, externally.

Niagara 2031

Niagara 2031 is part of an overall Growth Management Strategy that was initiated by Regional Council in 2007 and worked on by planning staff in the new ICP Department. The intent was to examine land use and supporting infrastructure to set the stage for where and how Niagara will grow until 2031.

A lengthy community engagement process began in the summer of 2007, including input from regional staff, local municipalities, the Conservation Authority, regional committees, and feedback from members of the public, including private industry. A preferred growth option for Niagara was then developed and presented to regional and municipal councillors, local chief administrative officers, city and town managers and members of the public.

Projections will see the Region's population grow to 545,000 residents, including a labour force of 249,000 by 2031. This means that 100,000 more people will be living in Niagara by 2031, an increase of over 20 per cent.

Waste Management Services

A major focus included a review of the affordability and sustainability of physical infrastructure and services. A "State of the Infrastructure Report" was completed and continued work towards finalization of the financial model which defines future cost per household and Uniform Disposal Rate (UDR) projections.

A Level of Service Implementation Strategy, which was approved by Council in late 2008, reflects input from a range of community stakeholders, including the local municipalities. The Region has been trying to be a facilitator of behaviour change with respect to increasing participation and awareness in the 3Rs programs. Service level recommendations were made based on an analysis of best practices; experiences in other municipalities; and diversion potential given existing current programs.

Local Partnership Activities

A key initiative was a collaboration between 5 municipalities (St. Catharines, Welland, Fort Erie, Thorold and Pelham) on the Smart Gardening Pilot Lawn and Garden Program. The program featured one-on-one home visits, during which trained advisors conducted personalized garden assessments.

Global Partnership Activities

David Smith, Associate Director, participated in the Technical Assistance Mission #2 of the Canada/Sri Lanka Municipal Cooperation Program. His role was to provide hands-on training aimed at improving operational and maintenance practices at the site, as well as training staff in the collection of organic waste and its management at the site.

"The opportunity to expand the Local Food initiative from our mandate of horticulture at the Vineland Research and Innovation Centre created the opportunity to partner with the Region and expand the concept of local food to include all agricultural products be they flowers, wine, tender fruit, ornamentals, chickens, cheese, jams or beef. One could easily create a complete meal by simply travelling the Niagara Culinary Trail and Wine Route and enjoy a healthy, nutritious local meal with all the trimmings."

Donald J.P. Ziraldo, Chairman Vineland Research and Innovation Centre

"Having campaigned on the promise to investigate alternative technologies to the municipal pipe system, after spending time with the joint Township/Region working group, I was impressed by the depth and scope of work already undertaken to come to the solution that was ultimately endorsed by the Minister of the Environment. I am pleased by the co-operative manner in which our two staff groups have worked to complete the tasks assigned by our councils and how they have been able to meet the challenges of this complex project together.

There is no doubt that this is a project that is highly controversial in my municipality and I'm grateful for the opportunity to share resources with the Region to ensure that the decisions being made for Wainfleet benefit the community now and for years to come."

Barbara Henderson, Mayor, Township of Wainfleet

Township of Wainfleet

The Region is working with the Township of Wainfleet to resolve the significant public health and environmental issue faced by the Lakeshore community due to contaminated well water. To avoid any potential health risks, the Medical Officer of Health issued a Boil Water Advisory to all residents of the Lakeshore area in April 2006. This Advisory remains in effect until a permanent solution is found.

A Minister of the Environment endorsed solution does exist and involves extending municipal water and wastewater services throughout the Lakeshore area. Township and regional staff are working to complete a number of conditions imposed by the Minister as well as additional work to refine the true cost of the project. A report will come to both township and regional councils before a decision is made on whether or not the full project will proceed.

Water and Wastewater Services

Heather Sim, Process Specialist, was selected to participate in an upcoming mission focused on providing clean water in Paraguay and Argentina through the Rotary Foundation's Group Study Exchange (GSE) program, a unique cultural and vocational exchange opportunity for businesspeople and professionals between the ages of 25 and 40 in the early stages of their careers. It enhances a global perspective for multinational organizations and promotes open-minded thinking through contact with business and professional people of other cultures.

Development Services Division

The Development Services Division was established in 2008 as a result of a corporate reorganization. All development related services that were previously undertaken in three departments were consolidated into one division for better coordination. It is a 'one voice' response from the region on all land development applications. The division's long-term goal is to support land development in a sustainable manner to ensure that the region prospers on a well balanced foundation of economic growth, social responsibility, environmental protection and healthy communities.

Regional Chairman Peter Partington (left) updates the last traffic signal light with an LED bulb, with the assistance of Joe Cousins, Director of Transportation (right). These new bulbs will increase reliability of lights, reduce costs and save $80,000 yearly.

South Niagara East-West Arterial Road Corridor Study – EA commencement

As a step toward both the Niagara 2031 Growth Management Strategy and the Region's Grow South initiative, an Environmental Assessment for establishing a South Niagara East West Arterial Road corridor is being conducted by the Region.

GO Transit – Rail Service

GO Transit has initiated a Study to investigate the feasibility of extending the GO Commuter Rail Service to Niagara region. The Region is extremely supportive of initiatives by GO Transit to bring commuter services to the area.

GO Transit - Bus Service

The Region has worked with the Ontario Ministry of Transportation on the design of carpool lots for GO Transit bus service. Locations under consideration include Casablanca Boulevard in Grimsby, Ontario Street in Beamsville, and Woodlawn Road at Highway 406 in Welland.

Inter-municipal Transit Study

In an effort to achieve Council's goal of inter-municipal transit, a three phased Study commenced in 2008 to facilitate a work plan for providing inter-municipal transit services.

Ports Niagara Project

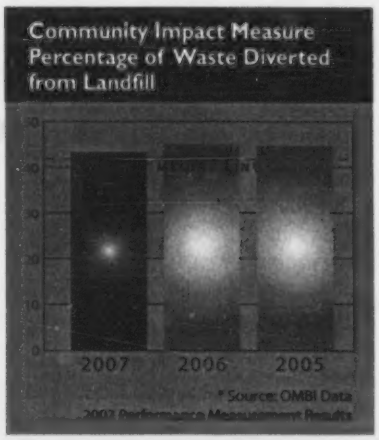
The Ports Niagara Project is a joint marketing initiative developed by the Welland Canals Foundation, with the goal of enhancing Niagara's brand of a recognized "port" and "multi-modal transportation hub" around the Welland Canal.

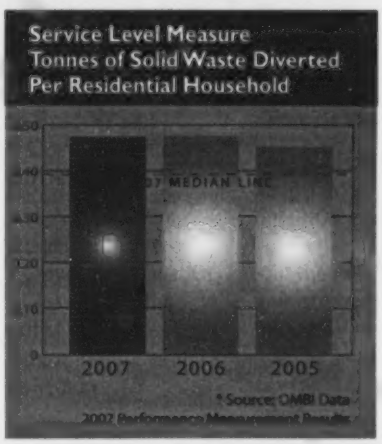
Transit Vision map

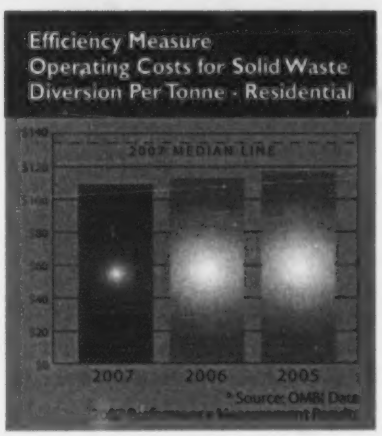
The Public Works Commissioner launched an initiative to start an interactive process of public input into a transit vision. The map lays out the existing transportation infrastructure assets and some of the future developments as envisioned by the Ontario Ministry of Transportation and GO Transit. Consultation with the various stakeholders will continue to develop this vision. As part of this project, staff are building a web-based 'Transit Trip Planner' to assist residents in quickly and easily determining their transit routes.

How are we Doing?

Niagara Region has one of the highest solid waste diversion rates. The Region has among the top diversion rates with lower than average diversion costs per tonne.







Public Health and Social Services Committee

Left to Right: Damian Goulbourne, George Marshall, Regional Chairman Peter Partington, Ronna Katzman, Brian Baty (Co-chair), Judy Casselman (Co-Chair), Bruce Timms, Tim Rigby, Shirley Cordiner, Barbara Greenwood, Cindy Forster. Absent: Barbara Henderson

The Committee has 12 members dedicated to ensuring a better quality of life for residents. It is responsible for reporting and recommending policies to Regional Council on matters affecting: objectives outlined in the Council Business Plan; public health, including promoting health, disease prevention, prolonging life and improving quality of life; mandatory health programs; community mental health services; enhancing parenting capacity; land ambulance and emergency response and ambulance dispatch services. The scope of responsibilities includes support roles and responsibilities delegated by the Ministry of Community and Social Services via the Ontario Works Act and facilitating social assistance and employment opportunities; supporting the Ontario Disability Support Program Act; management of early childhood education and care; child care programs; senior citizen housing and care; activities of the Community Services Emergency Response Plan; long-term care and other services in conjunction with the Ministry of Health and Long-Term Care.

In support of the strategic objective of community and social well-being and being a responsive Region, the committee is proud of the quality and range of services provided to residents. Key achievements include:

Building Prosperity

Backed by a Council-approved investment of $1.5 million, a comprehensive plan was developed to increase the prosperity of families living in poverty. The plan includes strategies such as expanding breakfast programs in schools and providing emergency funds to individuals facing

disconnection of gas or hydro. The Region partnered with the Business Education Council to encourage participation of business, education and non-profit agencies in implementing the plan and facilitating community involvement to further develop strategies to address poverty.

"Living in Niagara"

Community Services made a significant contribution to the development of the "Living in Niagara" report, released in November 2008. The report describes and measures the vitality of Niagara as a place to live, learn, work and grow. The report explained how well the region is doing in comparison to provincial and national trends in 11 quality of life areas. The report is intended to promote dialogue about planning and actions for improvement, and will assist in the development of an integrated community-based approach to planning.

Niagara Welcome Home
www.niagaraimmigration.ca

Newcomer Portal

The Ontario Ministry of Citizenship and Immigration provided a $250,000 grant to support the launch of a new web portal - niagaraimmigration.ca - to attract prospective immigrants. Launched in November 2008, the portal is a strategic initiative to address projected shortfalls of skilled labour, and assist area companies with global operations, as well businesses and organizations in the healthcare, tourism, retail and manufacturing sectors. It provides a single point of access to information, and highlights the programs and services offered by more than 100 agencies.

Bursary Program

Community Services administered the distribution of $50,000 to youth living in low income households through the Niagara Region Bursary Program to access postsecondary education and skills training. The program was established to help youth living in low income households to access postsecondary education and skills training. In 2008, the program provided full or partial bursaries to 107 young people. Of these, 93 went on to university or college and 14 enrolled in a skills-based program. This project demonstrated a successful collaborative partnership between Community Services and Niagara Regional Housing.

Expanded Seniors Programs

The Local Health Integration Network provided nearly $900,000 to expand and enhance programs and services for seniors, including the Alzheimer Respite Companion Program, Alzheimer Overnight Respite Program, Adult Day Service in south Niagara, and Supportive Housing in west Niagara. The expanded services increase options for care available to vulnerable older adults who are transitioning from care in hospitals or considering placement in a long-term care home.

ProKids
providing recreation and cultural opportunities for children 0-18 years

ProKids Program

Regional Chairman Peter Partington selected the ProKids program to receive $50,000 in proceeds from the 2008 Niagara Regional Chairman's Charity Golf Tournament. In partnership with the YMCA of Niagara, the program provided recreational opportunities to over 2,000 children in 2008.

"I realize that I could achieve my goals and be successful and work at a job, and benefit from the opportunity Ontario Works does give you to go solo, to succeed on your own."

Marylou Emond, former Ontario Works recipient

Human Papillomavirus Vaccination Campaign

As part of the provincial vaccination campaign to prevent Human Papillomavirus (HPV), the most common sexually transmitted infection, which causes genital warts and cervical cancer, Public Health achieved a vaccination rate of 60 per cent to grade 8 females, the highest uptake in Ontario. The success of this campaign is largely due to the ongoing teamwork within Public Health and the partnerships with, and support of, each of the school boards to provide this information to their students. Throughout the last 18 months a health promotion campaign raised awareness within the community to dispel myths circulating in the media to allow individuals to make an informed decision about the vaccination. The campaign consisted of educational resources, community presentations, in-school nurse teaching, vaccination clinics, various print and radio ads.

"Working with the Region was a great experience for the IceDogs. Our partnership with Public Health allowed us to reach out across Niagara and endorse tobacco-free messages among children, families, spectators, and coaches.There's no place for tobacco in sports and we're committed to spread the message for the health and well-b eing of young people."

- Bill Burke, owner of Niagara IceDogs, OHL, on the Tobacco-free Sports and Recreation Campaign

Community Foodborne Outbreak Investigation

In 2008, staff undertook an extensive investigation of a multi-community E.coli outbreak. The local investigation was conducted by the outbreak management team of Public Health and supported by the Ministry of Health and Long-Term Care, Ontario Agency for Health Protection and Promotion, Canadian Food Inspection Agency, and the Public Health Agency of Canada. Several actions were taken to reduce further illness during the course of the investigation. These included the voluntary closure of two restaurants, over 100 food and environmental samples collected from each restaurant for testing, extensive food histories and stool samples requested from ill persons, data analysis to determine source of outbreak, and communications to keep residents and health care professionals informed. Over the course of six weeks, Public Health investigated a total of 56 cases, of which 13 were laboratory confirmed E. coli 0157 and 13 were probable cases. It was determined that the outbreak most likely was the result of E. coli-contaminated ready-to-eat produce that was commercially supplied. Thousands of people in Ontario suffer from foodborne illness each year. Many of these cases result from improper preparation, handling, storage and cooking of food.

Good Food Box program

The Good Food Box is a 'buy-local first' fresh food distribution system that aims to increase access to fresh fruits and vegetables grown by local farmers, and promote healthy eating. Initiated through Mayor Goulbourne's Social Agencies Group, a feasibility study was conducted to determine the need for the program and to identify how to best proceed with implementation. The results of the study showed great interest and support for the program. In 2009, the group will use these results to launch the program in Welland, with the hope of implementing it Niagara-wide. Details about the feasibility study can be found at www.healthylivingniagara.com.

walkON

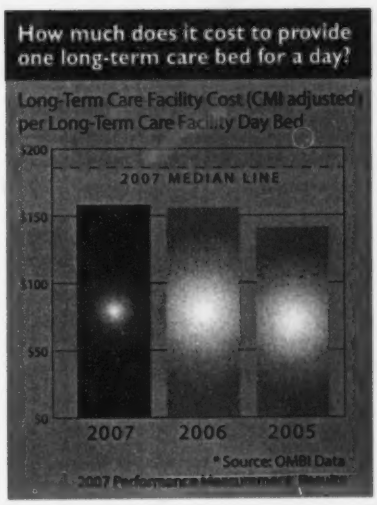
This initiative with Central West Ontario heart health partners identified a need to support the development of walkable communities. The vision of walkON aligns with the community design objectives of several regional initiatives such as Smarter Niagara, Regional Niagara Bicycling Committee, and TREKZONE. walkON supports these initiatives by raising awareness of the importance of community design and physical activity and giving community groups tools to support improvements to their built environment. Early successes have included: signing of the International Charter for Walking by six municipalities, the formation of three active transportation committees which support walking and biking, and submission of 400 walkable community checklists from residents.

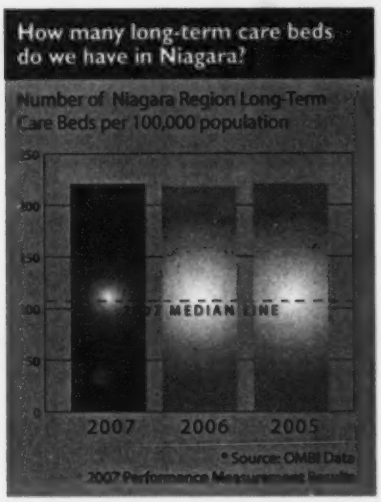
Ambulance Off-load Times

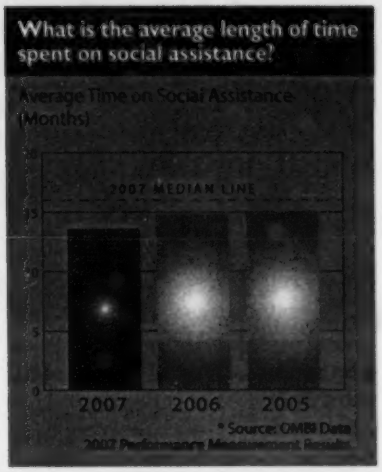
An ongoing challenge for Niagara Emergency Medical Services (NEMS) is ambulance off-load times. Off-load times refer to the moment from the time of patient/ambulance arrival at the hospital to the time that the patient is placed on an emergency department stretcher. In 2008, ambulance off-loads times totalled approximately 7075 hours or in other terms averaged approximately 20 hours per day. In an effort to find a resolution to this issue, NEMS continues to work with the Niagara Health System in various capacities as the off-load times issue continues to be of a serious concern. A number of resolutions have been implemented and will continue to through 2009. NEMS introduced a practice of increasing patient-to-paramedic ratios to assist in resolving resource depletion, overtime, and missed meal breaks. In addition, NEMS is developing an alert system to proactively advise hospitals and allied agencies when our service resources become strained. The Region and the Ministry of Health and Long-Term Care have entered into a Memorandum of Agreement for funding associated with an emergency department nurse initiative and this will be put in place in 2009. While movement towards finding resolutions is positive, results from these initiatives will not be realized until all of these programs have been put in place. Our main driver continues to be to ensure residents receive emergency medical care and to find a workable solution for our community that is in the best interest of the patient.

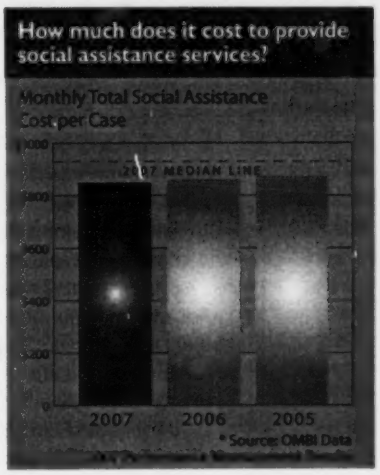
Long Term Care

Niagara Region provides the highest number of bed days on a per capita basis at the lowest cost per bed day.









Social Assistance

Niagara Region has one of the lowest costs per case and one of the lowest average times on assistance results. The number of social assistance participants with income is high and the relative cost per case is low.

Agencies, Boards and Commissions

Niagara Regional Police Service

The Niagara Regional Police Service received more than 130,000 calls for service in 2008. Community initiatives remained at the forefront of Problem Solving and Crime Prevention during 2008. These initiatives addressing "Quality of Life" issues were first established in 2007 and remain sustainable through the dedication of community partners during the course of the year.

Intelligence related matters kept the police busy in 2008. The Niagara Integrated Proceeds of Crime Unit (IPOC) opened 33 new investigations during 2008. This included nine requests to assist with seizures of cash at the international border crossings. In total, Niagara IPOC members investigated $1,500,000 in money laundering at our international borders. Niagara IPOC has assisted in several cash seizures, as offence related property, during 2008. Approximately $1,000,000 in cash was seized and will be made available for forfeiture.

In 2008, the Niagara Regional Police Service hired 43 police constables, eight of which were currently serving officers from other police services. This trend to hire currently serving officers continues among Ontario services with the search for skilled and experienced front line officers now expanding to include officers from provinces other than Ontario.

Students from Niagara College present elements of the new Niagara Original brand which was officially launched on November 18, 2008 at the Fallsview Casino Resort, Niagara Falls.
Photo: Courtesy of St. Catharines Standard

Niagara Economic Development Corporation

In 2008, the Niagara Economic Development Corporation launched its new brand – Niagara Original. The new brand strategy allows easy promotion of Niagara's unique and original advantages across multiple industry sectors.

Niagara Original is the new positioning and design platform upon which Niagara will author its unique story to tell to the world. Business and community leaders were introduced to the new Niagara Original brand during an official launch event at the Fallsview Casino Resort in Niagara Falls.

At the heart of the new Niagara region brand is the specially-created Niagara Original signature which is comprised of a logo and wordmark. The logo consists of a lower cased letter "n" combined with the silhouette of a maple leaf. When combined with the Niagara Original wordmark, the new signature serves as a powerful, flexible, and unique identifier which is easily adaptable across multiple industry sectors.

More than simply a logo, the new brand strategy offers Niagara businesses, agencies, and economic development organizations a valuable combination of detailed market intelligence and effective graphic elements which they can use to promote their product or community.

The Niagara Original brand offers an innovative and flexible means for local businesses to join in the effort to promote Niagara as a valuable location in which to invest and visit.

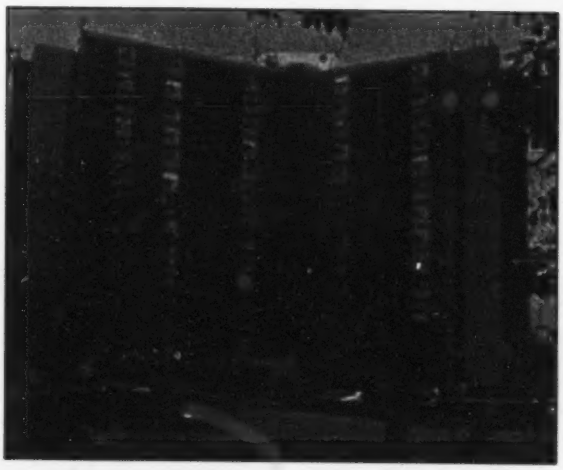
The Niagara Original Brand Initiative is supported by the Ontario Ministry of Tourism, Ontario Ministry of Economic Development, Niagara Economic Development Corporation, Destination Niagara and several industry partners.

Agencies, Boards and Commissions

Niagara Peninsula Conservation Authority

Established on April 30, 1959, the Niagara Peninsula Conservation Authority's watershed area of jurisdiction encompasses 2,424 square kilometres including the whole Niagara region, 21 per cent of the City of Hamilton and 25 per cent of Haldimand County. Nestled between Lake Erie and Lake Ontario and transversed by the Niagara Escarpment, ours is one of the most complex watersheds in the province. It includes lands drained by the Niagara River, Twenty Mile Creek, the Welland River and the Welland Canal. With a focus on environmental protection, programs promote strong leadership in the wise use and stewardship of natural resources to achieve and maintain a healthy and sustainable environment.

With conservation issues so prevalent, the Authority works in collaboration with our watershed municipalities and landowners to deliver programs through an integrated and cost effective approach while balancing the infrastructure and economic needs of the community to ensure financial viability.



Niagara Regional Housing

Since 2002, Niagara Regional Housing (NRH) has acted on behalf of Niagara Region as Service Administrator for affordable housing in Niagara. NRH recognizes that affordable housing is an integral part of community planning - particularly in difficult economic times. In partnership with housing providers, community agencies, developers and private landlords, NRH provides housing for those in greatest need. It's well known that stable lifestyles depend upon a suitable home from which to raise a family, apply for jobs, attend school and take care of the necessities of health and happiness. At the end of last year, there were 4247 households on the affordable housing waiting list in Niagara. Through programs, partnerships and innovative solutions, NRH attempts to reduce this need. In 2008, NRH facilitated 135 new affordable housing units through the Housing Allowance Program, the Affordable Housing Development Program and the Welcome Home Niagara Program, funded by the Canada-Ontario Affordable Housing Program. In 2009, NRH will continue to explore all possibilities to improve affordable housing options in our region. For more information about affordable housing, please visit www.nrh.ca or call 905-682-9201.

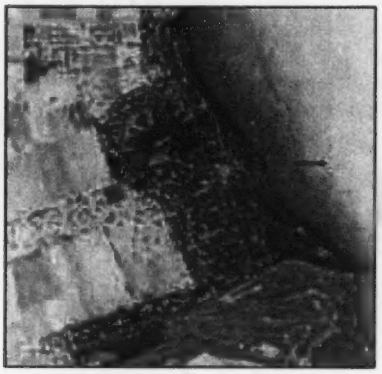
The Smarter Niagara Community Design Awards

In their fourth year, these awards recognize and celebrate excellence in community design. They focus on projects that enhance the built environment, and demonstrate efficient use of land with creativity and vision.

2008 Award Winners

Large Scale Project

Lancaster Green Condominium Residences, St. Catharines

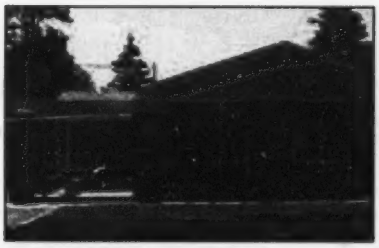


Policy and Plans

Queenston Secondary Plan, Niagara-on-the-Lake

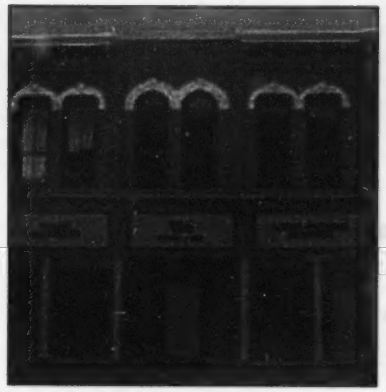
Urban Design Award

Erie Beach Trail, Fort Erie



Adaptive Re-use Award

Real Estate Office, 336 Mary Street, Niagara-on-the-Lake



Urban Design - Façade

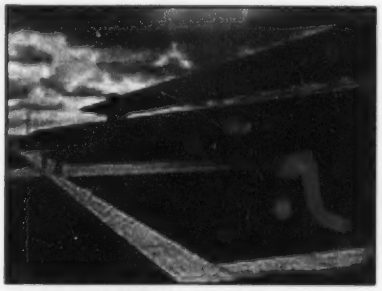
156 St. Paul Street, St. Catharines

Award of Distinction

Centre for Conservation at Ball's Falls, Lincoln

Brownfield

Honourable Mention: Stokes Community Village, St. Catharines



Award of Distinction

Southbrook Vineyards, Niagara-on-the-Lake

08

financial year in review

- Report from the Treasurer
- Consolidated Financial Statements
- Trust Funds Financial Statements

Report from the Treasurer

It is with pleasure that I present the Annual Report of the Niagara Region. This report provides financial results for the year ended December 31, 2008.

The purpose of the Treasurer's Report is to analyze and comment on the key details of the financial information contained in the 2008 audited consolidated financial statements. Ongoing financial practices, budgetary initiatives, and financial performance related to the delivery of the Region's programs and services are highlighted. This report, together with the accompanying financial statements, allows the reader to assess Niagara Region's financial activities and resources.

Economic Overview

Unemployment Rate

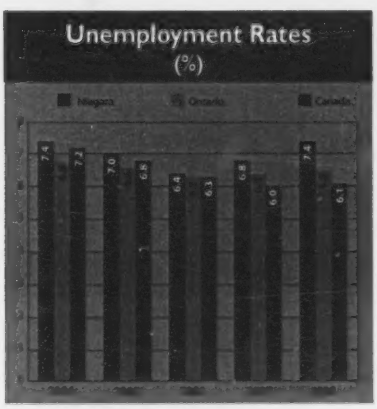
The 2008 unemployment rate in the local St. Catharines-Niagara Census Metropolitan Area (CMA) increased to 7.4 per cent from 6.8 per cent in 2007. The St. Catharines-Niagara CMA includes 10 of Niagara region's 12 local municipalities, representing approximately 91 per cent of Niagara's total population. The Town of Grimsby and the Township of West Lincoln are the two local municipalities excluded from the St. Catharines-Niagara CMA.

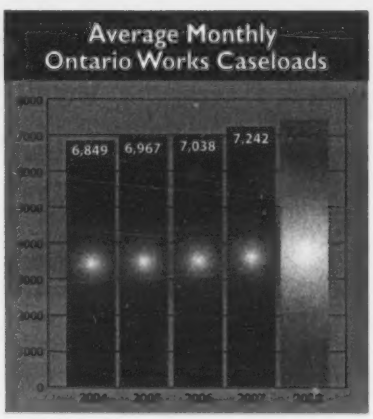
Niagara Region's Ontario Works income support caseloads have been on the rise since 2004. In 2008 the caseloads have increased 3.0 per cent to an average of 7,457 cases per month. Regional cost impacts of increasing caseloads in 2008, and prior years, have been mitigated by provincial Ontario Municipal Partnership Fund (OMPF) funding and, commencing in 2008, by the uploading of costs of approximately $6.0 million as per the province's Provincial /Municipal Fiscal and Service Delivery Review (PMFSDR) initiative.

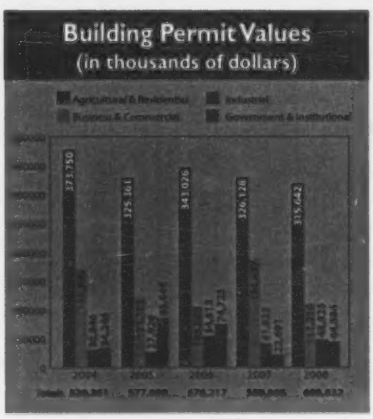
Building Permit Values & Housing Starts

The total value of building permits issued decreased by 9.8 per cent to $520.4 million. This decrease was led by the commercial sector which experienced a decrease of 40.4 per cent. However, the industrial and institutional sectors experienced increases of 17.0 per cent and 96.5 per cent respectively.

The number of residential housing starts in the St. Catharines-Niagara CMA was 1,138 units or a decline of 1.0 per cent compared to levels reached in 2007. While a decline of 14.8 per cent was experienced in the single starts, multiple starts experienced an increase of 30.5 per cent. Builders broke ground on 39.0 per cent more townhouses and 36.0 per cent more apartments in 2008. The proportion of single starts to total starts has been declining in recent years from a peak of 80.8 per cent in 2001 to 59.8 per cent in 2008. This reflects Niagara's aging demographic trend as many senior householders prefer dwellings requiring less maintenance.







Report from the Treasurer

Transportation

Niagara Region is a key transportation corridor between major U.S. markets and Ontario with four international bridges, railway, shipping and, a network of north-south road corridors.

The four international border bridges in Niagara Region contribute to tourism growth and the economy's export trade. Crossings in 2008 were 5 per cent lower than in 2007 reflecting the global economic turbulence.

The Welland Canal is the gateway to the upper lakes and is designed to by-pass Niagara Falls by carrying ships 100 meters up the Niagara Escarpment. The Canal is a major connection channel for traffic entering the St. Lawrence Seaway destined for U.S. harbors. It offers a complementary alternative to road and rail arteries, resulting in a stronger transportation network. In total, 33.6 million tonnes of grain, iron ore, coal and other cargo traveled through the canal between March 20 and December 30. Almost 25 per cent of this cargo travels to and from overseas ports, such as Europe, South America and Africa.

A well integrated transportation system is critical to the development and prosperity of Niagara Region. Access to Niagara's southern communities has been enhanced by the completion of the first phase of the Highway 406 expansion. The province of Ontario has provided further commitment and investment in south Niagara's highways with a recent announcement of widening Highway 406 to four lanes, south from Port Robinson Road in Thorold to East Main Street in Welland. The project is expected to begin in September 2009 and is projected to be completed in 2013. A longer term expectation is a further extension of Highway 406 to create a more robust business transportation route between Fort Erie, Welland and Port Colborne. Another significant project the province has undertaken locally is the current widening of the QEW through St. Catharines and Niagara-on-the-Lake. On completion this project will improve access to Niagara Region's northern communities.

Bond Rating

In April, 2009 Standard & Poor's reaffirmed the Region's financial strengths upholding Niagara's "AA" credit rating. Based upon the firm's review of the Region, Niagara's major strengths were identified as:

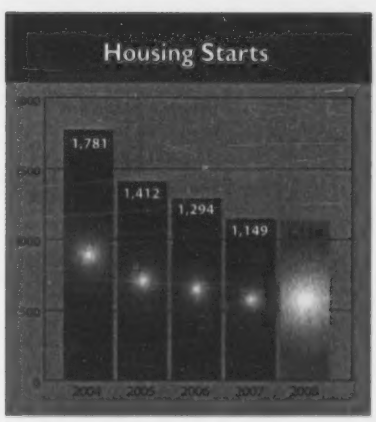
- Low debt burden and good liquidity;
- Strong operating performance; and
- Promising long-term economic prospects.

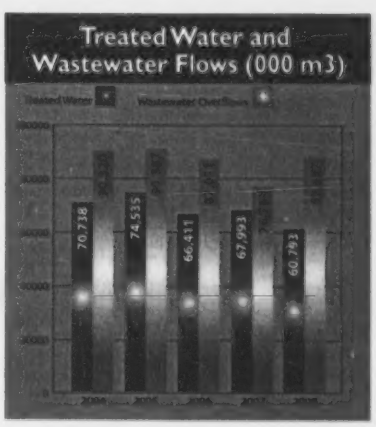
2008 Financial Results

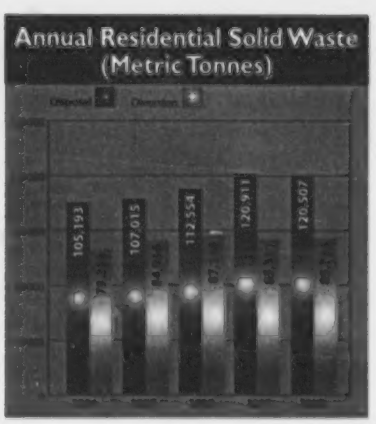
The accompanying financial statements reflect the Region's policies governing its financial management and control, an independent review of its operations, and the results of Council's approved levels of expenditures for the year 2008.

Budget Process

The Municipal Act of Ontario requires Regional Council to establish estimates of its expenditures by March of each year. This requirement is satisfied through a budget process which results in the establishment of current annual expenditures and setting of a multi-year capital budget and forecast. The process is lead by a Council Budget Review







Committee and is initiated in July of each year with a Regional Council guideline-setting exercise. It culminates in an approved budget and a regional levy upon the area municipalities, in the form of regional tax rates on the various classes of properties.

2008 represents the second year in the implementation of the Region's "Taxpayer Affordability Strategy" which has as its goal the lessening of the municipal tax burden relative to taxpayers' incomes. According to the strategy, an operating budget target is set that must be no more than the growth in taxpayers' income plus the real growth in property assessment. For 2008 this yielded a budget target of less than 3.4 per cent, with taxpayer income and assessment growth estimated at 2.0 per cent and 1.4 per cent respectively. The actual tax levy increase approved by Regional Council was just under one tenth of one percent or 0.04 per cent, after assessment growth, reflecting a reduction passed on to taxpayers of approximately $4.4 million of the $6.0 million in cost reduction arising from PMFSDR uploading of Social Assistance costs for 2008, mentioned previously.

Financial Management and Control

The Region manages its financial affairs through the application of approved policies and procedures designed to meet relevant provincial standards and accounting principles. Formal reporting of expenditures against budget is provided to operating units on a periodic basis to prevent budget overruns and ensure accountability. The integrity of financial management and control is ensured through an independent auditing process undertaken each year. Regional Council is assured of this integrity through an appointed Audit Committee, as well as through scheduled periodic reporting of financial activities to the province.

The financial results of the fiscal year, including "Municipal Performance Measurement Program" measures, are reported in the annual Financial Information Return which is provided to the provincial government and also made available to the public.

Financial Statements

The financial statements contained in this report have been prepared in accordance with the generally accepted accounting principles for Ontario municipalities. Generally accepted accounting principles are derived primarily from three sources, including the Financial Information Return Instructions (a set of reporting guidelines issued by the Ontario Ministry of Municipal Affairs and Housing for application by municipalities and their local boards), the standards issued by the Canadian Institute of Chartered Accountants (CICA) contained in the CICA Handbook, and the standards set by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

The Region's management is responsible for the preparation of the financial statements, and for the integrity and objectivity of the financial information contained in those statements.

For 2008 financial reporting, Niagara Region is an early adopter of the new reporting format which is required in Public Sector Accounting Board – Section PS 3150, *Tangible Capital Assets*. This reporting change requires municipalities to record capital assets and amortization in a manner similar to private sector companies, but is not a requirement for municipalities until the 2009 financial reporting year. As a result of the change, tangible capital assets are now reflected as assets in the statement of financial position. Expenses in the statement of operations no longer include the entire capital expenditure for the year, but include the annual amortization of capital costs instead. These changes have been implemented retroactively with amounts previously reported in 2007 restated.

The new reporting change is important because tangible capital assets represent a significant investment for local governments, and the related information is vital for stewardship, accountability, costing and developing asset management plans including ongoing maintenance and replacement requirements. Financial information about the stock and use of these assets is now fully reflected in Niagara Region's financial statements.

External Audit

The Municipal Act of Ontario requires the Region to engage independent auditors to express an opinion as to whether the Region's financial statements present fairly in all material respects, the Region's financial position and operating results.

In discharging this duty, the auditors have complete access to all regional records and meet periodically with staff to discuss matters arising from the audit or from new policies and procedures. As part of the annual audit, the auditors provide a written "audit findings report" and "audit management letter" dealing with the adequacy of the internal financial control system as well as an audit opinion on the results of the financial statement audit. The audit findings report, management's responses to the auditors' management letter, the audit opinion and the Region's annual Financial Statements, are reviewed and approved by the Audit Committee established by Regional Council.

Audit Committee

Regional Council has established an Audit Committee which is responsible for ensuring, on behalf of the Corporate Services Committee and Council, that:

- The information contained in the Region's financial statements, Annual Report and other financial publications is not significantly erroneous, misleading or incomplete;
- The Region has implemented appropriate systems of internal control over financial reporting and that these are operating effectively;
- The Region has implemented appropriate systems of internal control to ensure compliance with legal, regulatory and ethical requirements;
- The external audit function has been effectively carried out and that any matter which the independent auditors have brought to the attention of the Audit Committee has been addressed; and
- The Region's annual financial statements are fairly presented in accordance with generally accepted accounting principles and to recommend to Council whether the annual financial statements should be approved.

Investment Policy

Investments of funds not currently being used are made in accordance with the Council-approved investment policy. That policy is reviewed and approved annually. It has as its main objectives the preservation of capital, maintenance of liquidity and competitive yield. The Region's investment policy meets all the requirements of the various pieces of legislation that govern municipal investments. In 2008, the strategy resulted in interest income amounting to $15.2 million from an average rate of return of 4.66 per cent. In general, the Region is in a net investing position.

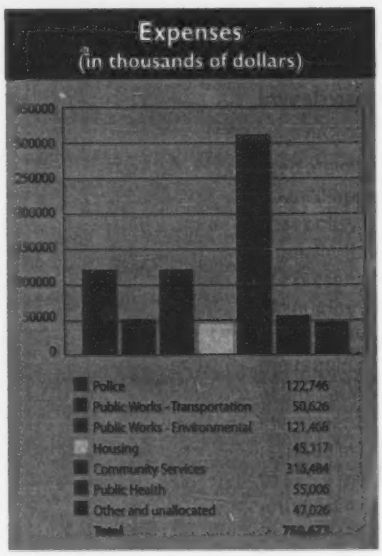
2008 Financial Statements

The 2008 Financial Statements for Niagara Region have addressed two Public Sector Accounting Board (PSAB) reporting changes:

- Section PS 2700, *Segmented Disclosures*
- Section PS 3150, *Tangible Capital Assets*

For 2008 financial reporting, Niagara Region was required to implement PSAB – Section PS 2700, *Segmented Disclosures*. The section is based on the premise that the activities of a government are so broad and encompass so wide a range of different activities that it is valuable to disclose selected disaggregated financial information about particular segments of the government.

In note 20: Segmented information, Niagara Region has provided segmented reporting for Police, Public Works – Transportation, Public Works – Environmental, Housing, Community Services, Public Health, and Other.



Also for 2008 financial reporting, Niagara Region has implemented PSAB – Section PS 3150, *Tangible Capital Assets* whereby local governments are required to capitalize assets at historical cost and amortize those assets over their estimated useful lives.

Tangible capital asset reporting has had a significant impact on the financial statement presentation from prior years, most notably the elimination of the following Statements:

- Consolidated Statement of Financial Activities
- Statement of Financial Activities – Operating Fund
- Statement of Financial Activities – Capital Fund
- Statement of Financial Activities – Reserves and Reserve Fund
- Consolidated Statement of Changes in Financial Position

The new financial statement presentation includes:

- Consolidated Statement of Financial Position
- Consolidated Statement of Operations
- Consolidated Statement of Change in Net Financial Assets
- Consolidated Statement of Cash Flows

Consolidated Statement of Financial Position

For 2008, the new Consolidated Statement of Financial Position reports Niagara Region's assets, liabilities, net financial assets, non-financial assets, and accumulated surplus as at December 31, 2008 on a comparative basis. Change in accounting policies (note 2) details the transition from the previously reported 2007 municipal position to the restated 2007 accumulated surplus. The Consolidated Statement of Financial Position can be used to evaluate the municipality's ability to finance its activities and to meet its liabilities and commitments.

Net financial assets, a key financial measure, is the difference between financial assets and liabilities and therefore is indicative of the Region's ability to meet its financial liabilities as they become due. If net financial assets are positive, it indicates that the Region could meet its existing financial liabilities, with assets available for future services as well. As at December 31, 2008, the Regior. was in a net financial asset position of $28.0 million (2007 – net debt of $6.1 million). Details of the change are provided in the new Statement of Change in Net Financial Assets:

	2007	2008
Annual Surplus	$64,787	$48,811
Acquisition of Tangible Capital Assets	(87,126)	(66,222)
Amortization of Tangible Capital Assets	50,125	51,015
Other	1,279	504
Change in Net Financial Assets	$29,065	$34,108

A second important indicator, on the Consolidated Statement of Financial Position, is the accumulated surplus. The accumulated surplus of $1,048.6 million represents the cumulative net asset position of the Region represented by financial assets plus non-financial assets less financial liabilities. Details of the uses to which the accumulated surplus has been applied, as provided in note 10, are the investment in tangible capital assets, net of debt and unfunded liabilities, $801.2 million, and reserves and reserve funds set aside by Council of $62.0 million and $185.4 million respectively. The 2008 increase of $48.8 million in the accumulated surplus is equal to the annual surplus as detailed in the Consolidated Statement of Operations.

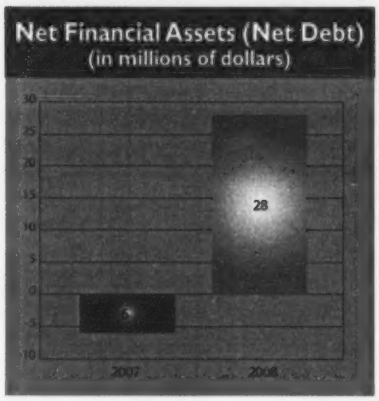
Tangible Capital Assets

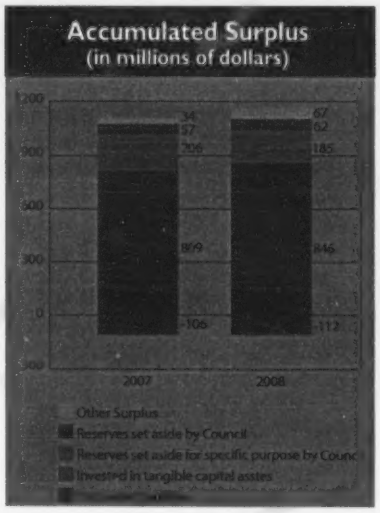
Prior to full implementation of PSAB – Section PS 3150 in the Region's financial statements, assets were fully expensed in the year of acquisition and were never represented on the Statement of Financial Position. Hence readers of the financial statements were unable to fully assess the Region's financial strength, in terms of net assets, or stewardship, in terms of the upkeep of the public infrastructure assets entrusted to it. Under the new method of recording tangible capital assets and amortization expense, this information is now provided.

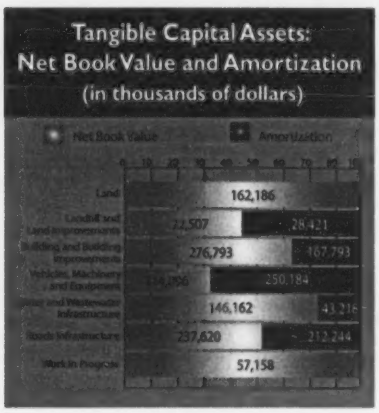
During 2008, the Region acquired $66.2 million of tangible capital assets which included $20.4 million for roads infrastructure, $11.5 for vehicles, machinery and equipment and $19.9 million for work in progress at year end. The notes to the Consolidated Financial Statements (note 9) detail the full allocation of asset additions. The 2008 expenditure on tangible capital assets of $66.2 million (2007 -$87.1 million) compares to the amortization amount of $51.0 million (2007 -$50.1 million) indicating that the Region's new investment in infrastructure is generally keeping pace with consumption of those assets.

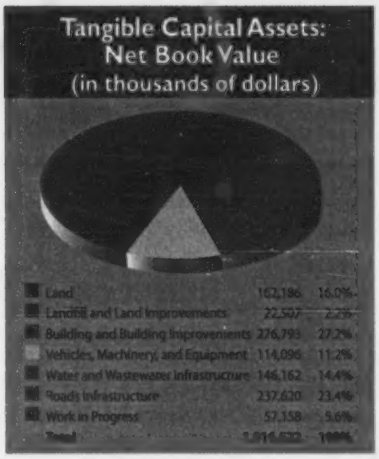
The Region reported $1,016.5 million net book value for tangible capital assets. Total historical costs are $1,718.3 million and total accumulated amortization is $701.9 million, thus, approximately 41 per cent of the Region's assets have been amortized. This is a broad indicator of asset condition and remaining asset life, and of future capital spending requirements with the caveat that replacement costs may be substantially higher.

The Niagara Region was fortunate to have commenced work on tangible capital assets in 2006, as part of a provincially sponsored pilot project in preparation for the implementation of PSAB – Section PS 3150. The initial project began by defining asset categories, category thresholds, amortization methods, and useful lives








Tangible Capital Assets:
Net Book Value
(in thousands of dollars)
Land 162,186 16.0%
Landfill and Land Improvements 22,507 2.2%
Building and Building Improvements 276,795 27.2%
Vehicles, Machinery, and Equipment 114,096 11.2%
Water and Wastewater Infrastructure 146,162 14.4%
Roads Infrastructure 237,620 23.4%
Work in Progress 57,158 5.6%

for each category. After the conceptual framework was developed, staff began inventorying and evaluating all assets. As major categories were evaluated, the Region's auditors were engaged in the audit of historical costs and net book values, and for the restatement of audited financial statements for 2007. During 2008 all cost and amortization information was integrated into the Region's "ERP" software.

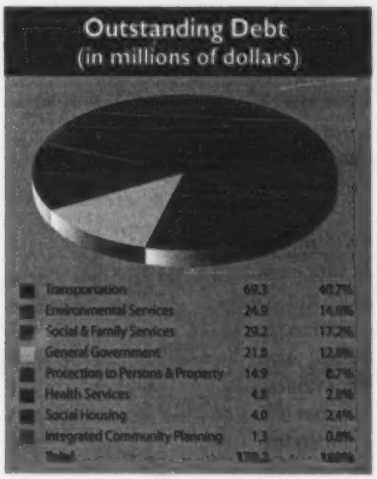
Tangible capital assets are recorded at actual or estimated historical cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Where historical cost records were not available, other methods were used to estimate the original costs of the assets.

To report the net book value of tangible capital asset, the annual amortization expense and the accumulated amortization of each asset category were determined. Amortization expense is a means of cost allocation over the asset's economic life. It involves allocating the cost of capital assets over the periods expected to benefit from the use of the assets. Economic life of Niagara Region's assets ranges from 3 to 100 years. The historical costs of assets less the estimated residual value are amortized on a straight-line basis over their estimated useful lives.

Debt Position

The Niagara Region's debt policies are governed by Provincial legislation and Regional Council's internal policies. The Province's prescribed annual repayment limit, stipulates that payments relating to all debt and all other long-term financial obligations of a municipality should not be greater than 25 per cent of own source revenues which includes the annual tax levy and rate generated revenue. However, the Region's self-imposed Debt Management Policy requirements are more stringent and specify that total annual repayments relating to debenture debt and other long-term financial obligations cannot exceed 20 per cent of own source revenues. In addition the Region's policy further establishes a threshold for tax supported debt repayments at 15 per cent of the Regional tax levy.

In 2008, Debt Charges, including principal and interest, totaled $35.8 million or 7.2 per cent of own source revenues of $499.5 million, well within both Provincial and Region requirements. Total Regional debt at December 31, 2008 amounted to $170.2 million, a decrease of 11.7 per cent over 2007. The overall decrease of long-term liabilities was the net result of new issues of $4.9 million less retirements


Outstanding Debt
(in millions of dollars)
Transportation 69.3 40.7%
Environmental Services 24.9 14.6%
Social & Family Services 29.2 17.2%
General Government 21.8 12.8%
Protection to Persons & Property 14.9 8.7%
Health Services 4.8 2.8%
Social Housing 4.0 2.4%
Integrated Community Planning 1.3 0.8%

of $26.6 million and adjustments of approximately $0.6 million.

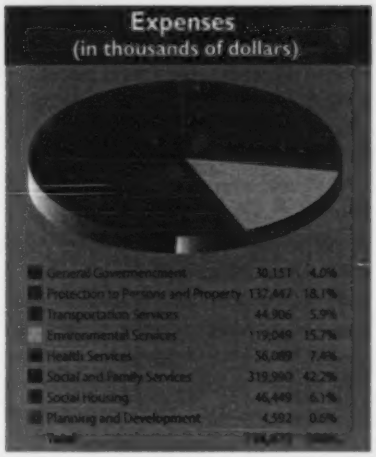
On July 15, 2008 the Region issued a debenture for $22.3 million which included the Local Area Municipalities with all-in-costs of 4.71 per cent and terms ranging from one to ten years. Niagara Region's component totaled $4.9 million consisting of Public Health debt of $2.4 million and $2.5 million in debt incurred on behalf of the Conservation Authority. The remaining $17.4 million was issued on behalf of the local area municipalities who are responsible for payment of both their applicable principal and interest charges.

Municipalities issue debt to fund capital projects. Currently the Region's net long-term liabilities are $170.2 million which is deemed moderate (16.7 per cent) when compared to the total tangible capital asset net book value of $1,016.5 million. The tangible capital asset net book value less the net long-term liabilities is the "invested in tangible capital assets" of $846.3 million which is a component of accumulated surplus, indicated in note 10 of the notes to consolidated financial statements. As of December 31, 2008, the net long-term liabilities for the Corporation of $170.2 million represent debt per resident averaging $385 on a per capita basis.

During 2008, and again early in 2009, the Region's credit rating was reaffirmed as "AA" by Standard and Poor's. This rating has been in place for the last 8 years and is a testament to the Region's continued financial strength.

Consolidated Statement of Operations

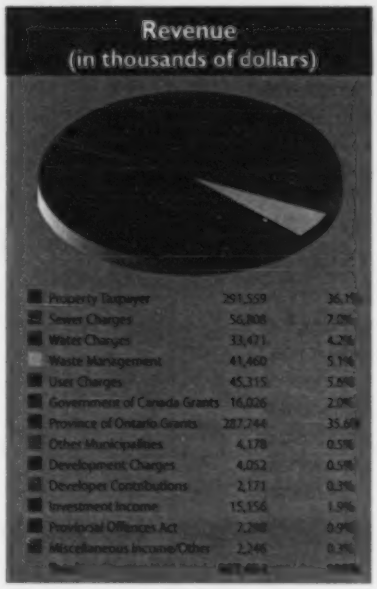
The new Consolidated Statement of Operations reports the Region's changes in economic resources and accumulated surplus for 2008, on a comparative basis. The Region's revenue sources include taxation and user charges, government


Expenses
(in thousands of dollars)
General Government 30,151 4.0%
Protection to Persons and Property 137,447 18.1%
Transportation Services 44,906 5.9%
Environmental Services 119,049 15.7%
Health Services 56,089 7.4%
Social and Family Services 319,990 42.2%
Social Housing 46,449 6.1%
Planning and Development 4,592 0.6%

transfers, and other which include development charges, investment income, provincial offences, and miscellaneous. Since the annual excess of revenues over expenses is positive, it indicates that the Municipality increased its accumulated surplus by $48.8 million during the year.

Due to the changes in accounting for PSAB – Section PS 3150, Tangible Capital Assets, capital expenditures are no longer included in the Consolidated Statement of Operations. These expenditures have been capitalized and are now reported in the Consolidated Statement of Financial Position. Only the annual amortization expense of tangible capital assets of $51.0 million is included within the expense section of the Consolidated Statement of Operations.

Another noteworthy change to the Consolidated Statement of Operations is the budgeted annual surplus of $48.3 million. The Region's budgeting process quantifies current expenses and identifies sources of revenue, and the balance is raised via area municipalities through regional tax levy in the form of regional taxes, resulting in no budgeted surplus. However the change from the previous reporting of current and capital fund activities to reporting per the new PSAB – Section PS 3150, *Tangible Capital Assets*, creates a budgeted surplus for statement purposes only. As noted above, budgeted capital expenditures are no longer included in operations. However budgeted capital revenues are recorded in the Consolidated Statement of Operations. Hence the budgeted capital revenue less the budgeted annual amortization is generating the annual surplus for statement purposes.


Revenue
(in thousands of dollars)
Property Taxpayer 291,559 36.7%
Sewer Charges 56,808 7.0%
Water Charges 33,471 4.2%
Waste Management 41,460 5.1%
User Charges 45,315 5.6%
Government of Canada Grants 16,026 2.0%
Province of Ontario Grants 287,744 35.6%
Other Municipalities 4,178 0.5%
Development Charges 4,052 0.5%
Developer Contributions 2,171 0.3%
Investment Income 15,356 1.9%
Provincial Offences Act 7,298 0.9%
Miscellaneous Income/Other 2,246 0.3%

Note 21 reconciles the approved operating budget to the financial statement budgeted surplus.

Consolidated Statement of Cash Flows

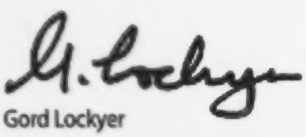
The new consolidated statement of cash flows shows how operating, capital, investing, and financing activities affect cash and cash equivalents, In 2008, through the Region's activities, the cash balance at year-end has increased by $5.2 million as compared to 2007.

Looking Forward

Commencing for 2009, the Region has developed and implemented a 10 year "capital budget affordability strategy" and its goals are to quantify and support an affordable 10 year capital plan, maintain the Region's current credit rating, and control debt. The new strategy ensures that capital budget impacts are consistent with the current budget "taxpayer affordability" strategy noted earlier, where budget increases are to be less than the combination of increases in taxpayers' income and new assessment growth. These steps will guide the Region and assist with maintaining a net positive financial asset position while funding future capital spending needs.

Conclusion

The results of the 2008 operations are summarized in the following statements. Niagara Region maintains careful monitoring of anticipated receipts and approved expenditures and is committed to continuous improvement in financial policies and strategies resulting in another financially successful year. We trust that the new financial reporting, adopted for 2008, also provides improved information with which to assess Niagara Region's stewardship and financial performance.



Gord Lockyer

Treasurer/Director Financial Management and Planning

June 30, 2009

Financial Statements of

THE REGIONAL MUNICIPALITY OF NIAGARA

Year ended December 31, 2008

The Regional Municipality Of Niagara

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December 31, 2008

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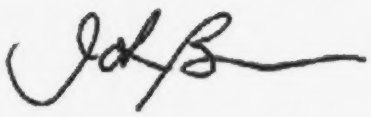
Management's Responsibility for the Financial Statements

The accompanying financial statements of The Regional Municipality of Niagara are the responsibility of the Region's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

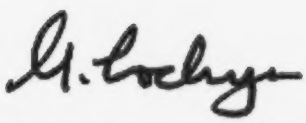
The Region's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Region. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Region's financial statements.



John Bergsma
Commissioner of Corporate Services



Gord Lockyer
Treasurer/Director
Financial Management and Planning

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Internet www.kpmg.ca

Auditors' Report

To the Members of Council,
Inhabitants and Ratepayers of
The Regional Municipality of Niagara

We have audited the consolidated statement of financial position of The Regional Municipality of Niagara as at December 31, 2008 and the consolidated statements of operations, change in net financial assets, and cash flows for the year then ended. These financial statements are the responsibility of the Region's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Region as at December 31, 2008 and the results of its operations and changes in financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants, Licensed Public Accountants

St. Catharines, Canada
May 11, 2009

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International, a Swiss cooperative. KPMG Canada provides services to KPMG LLP.

Consolidated Statement of Financial Position

December 31, 2008, with comparative figures for 2007
(In thousands of dollars)

	2008	2007 (Restated – note 2)
Financial assets:		
Cash	$ 18,493	$ 13,250
Investments (note 3)	373,613	316,901
Accounts receivable (note 4)	56,434	54,470
Other current assets	2,684	2,394
Debt recoverable from others (note 8)	158,843	158,666
	610,067	545,681
Financial liabilities:		
Accounts payable and accrued liabilities	82,932	70,143
Employee benefits and other liabilities (note 5)	68,161	64,303
Deferred revenue (note 6)	58,170	24,018
Landfill liability (note 7)	43,765	41,980
Long-term liabilities (note 8)	329,049	351,355
	582,077	551,799
Net financial assets (net debt)	27,990	(6,118)
Non-financial assets:		
Tangible capital assets (note 9)	1,016,522	1,001,935
Inventory	3,387	3,156
Prepaid expenses	736	851
	1,020,645	1,005,942
Accumulated Surplus (note 10)	$ 1,048,635	$ 999,824

The accompanying notes are an integral part of these financial statements.

Approved by:

Chair, Audit Committee

Chairman, Niagara Region

Consolidated Statement of Operations

Year ended December 31, 2008, with comparative figures for 2007
(In thousands of dollars)

	Budget	2008	2007 (Restated – note 2)
Revenues:			
Taxation and user charges:			
Requisitions on local governments	$ 291,515	$ 291,559	$ 289,257
User charges	179,361	177,054	174,470
	470,876	468,613	463,727
Government transfers:			
Government of Canada	16,204	16,026	14,112
Province of Ontario	283,003	287,744	289,962
Other municipalities	3,680	4,178	8,441
	302,887	307,948	312,515
Other:			
Development charges earned	7,500	4,052	3,719
Developer contributions	-	2,171	1,718
Investment income	5,500	15,156	14,777
Provincial offences	6,083	7,298	7,023
Miscellaneous	1,568	2,246	5,364
	20,651	30,923	32,601
Total revenues	794,414	807,484	808,843
Expenses:			
General government	24,988	30,151	24,149
Protection to persons and property	131,417	137,447	131,046
Transportation services	47,463	44,906	45,892
Environmental services	112,584	119,049	107,056
Health services	55,454	56,089	53,814
Social and family services	322,239	319,990	332,315
Social housing	47,003	46,449	44,091
Planning and development	4,971	4,592	5,693
Total Expenses	746,119	758,673	744,056
Annual surplus	48,295	48,811	64,787
Accumulated surplus, beginning of year	999,824	999,824	935,037
Accumulated surplus, end of year	1,048,119	1,048,635	999,824

The accompanying notes are an integral part of these financial statements

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2008
(In thousands of dollars)

	Budget	2008	2007
Annual surplus	$ 48,295	$ 48,811	$ 64,787
Acquisition of tangible capital assets	(100,000)	(66,222)	(87,126)
Amortization of tangible capital assets	50,000	51,015	50,125
Loss on sale of tangible capital assets	-	406	946
Proceeds on sale of tangible capital assets	-	214	169
Change in supplies of inventories	-	(231)	252
Change in prepaid expense	-	115	(88)
Change in net financial assets	(1,705)	34,108	29,065
Net financial assets (net debt), beginning of year	(6,118)	(6,118)	(35,183)
Net financial assets (net debt), end of year	$ (7,823)	$ 27,990	$ (6,118)

Consolidated Statement of Cash Flows

December 31, 2008, with comparative figures for 2007
(In thousands of dollars)

	2008	2007 (Restated – note 2)
Operating Activities:		
Annual surplus	$ 48,811	$ 64,787
Items not involving cash:		
Amortization	51,015	50,125
Loss on sale of tangible capital assets	406	946
Change in employee benefits and other liabilities	3,858	5,638
Change in landfill liability	1,785	1,940
Change in non-cash assets and liabilities:		
Accounts receivable	(1,964)	11,854
Other current assets	(290)	(394)
Accounts payable and accrued liabilities	12,789	2,903
Deferred revenue	34,152	5,384
Inventory	(231)	252
Prepaid expenses	115	(88)
Net change in cash from operating activities	150,446	143,347
Capital Activities:		
Proceeds on sale of tangible capital assets	214	169
Cash used to acquire tangible capital assets	(66,222)	(87,126)
Net change in cash from capital activities	(66,008)	(86,957)
Investing Activities:		
Investments	(56,712)	(51,794)
Financing Activities:		
Debt issued and assumed	4,131	17,502
Long-term debt repaid	(26,614)	(28,227)
Net change in cash from financing activities	(22,483)	(10,725)
Net change in cash	5,243	(6,129)
Cash, beginning of year	13,250	19,379
Cash, end of year	$ 18,493	$ 13,250
Cash paid for interest	$ 9,422	$ 9,544
Cash received from interest	15,724	13,473

The accompanying notes are an integral part of these financial statements.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

1. Significant accounting policies:

The consolidated financial statements of The Regional Municipality of Niagara (the "Region") are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants. Significant accounting policies adopted by the Region are as follows:

(a) Reporting entity:
The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and fund balances of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Region and which are owned or controlled by the Region. These financial statements include:

Police Services Board
Niagara Regional Housing
Provincial Offences Act Operations

Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

(b) Trust funds:
Trust funds and their related operations administered by the Region are not included in these financial statements but are reported on separately on the Trust Funds Statement of Continuity and Balance Sheet.

(c) Accrual basis of accounting:
The Region follows the accrual method of accounting for revenues and expenditures. Revenues are normally recognized in the year in which they are earned and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services. The statements necessarily include some amounts that are based on management's best estimates and careful judgments.

(d) Investments:
Investments consist of bonds and money market notes and are stated at the lower of cost and market value. Gains and losses on investments are recorded when incurred.

(e) Non-financial assets
Non financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

i) Tangible Capital assets:
Tangible capital assets are recorded at cost which included amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful Life- Years
Land improvements	3 - 50
Buildings and building improvements	10 - 60
Vehicles	4 - 12
Machinery and equipment	3 - 60
Water and wastewater infrastructure	10 - 100
Roads infrastructure - Base	40
- Surface	15

Landfill sites are amortized using the units of production method based upon capacity used during the year.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

1. Significant accounting policies (continued):

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii) Contributions of tangible capital assets:
Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

iii) Intangible assets:
Intangible assets and natural resources that have not been purchased are not recognized as assets in the financial statements.

iv) Interest capitalization
The Region's tangible capital asset policy does not allow for the capitalization of interest costs associated with the acquisition or construction of a tangible capital asset.

v) Leases
Leases are classified as operating or capital leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related payments are charged to expenditures as incurred.

vi) Inventories
Inventories held for consumption are recorded at the lower of cost and replacement cost.

(f) Reserves and reserve funds:
Certain amounts, as approved by Regional Council are set aside in reserves and reserve funds for future operating and capital purposes. Transfers to and/or from reserves and reserve funds are an adjustment to the respective fund when approved.

(g) Government transfers:
Government transfers received relate to social services, child care, housing and health programs. Government transfers paid relate to social services programs. Transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

(h) Deferred development revenue:
Deferred development revenues represent user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

(i) Investment income:
Investment income earned is reported as revenue in the period earned. Investment income earned on development charge reserve funds is added to the fund balance and forms part of the deferred development revenue balance.

(j) Use of estimates:
The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from these estimates.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

2. Change in accounting policies:

The Region has implemented Sections 1200 and 3150 of the Public Sector Accounting Board ("PSAB"). Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements. Section 3150 requires governments to record and amortize their tangible capital assets in their financial statements. Tangible capital assets were formerly expensed as acquired.

The Region has revised its calculation of its landfill liability. This has resulted in an increase in the liability $11,313 and decrease in the accumulated surplus of $11,313.

Methods used for determining the cost of each major category of tangible capital assets

The financial information recorded includes the actual or estimated historical cost of the tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The Region applied a consistent method of estimating the replacement or reproduction cost of the tangible capital assets for which it did not have historical cost records, except in circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset. After defining replacement or reproduction cost, the Engineering News Record was used as a resource for determining appropriate indices in order to deflate the replacement or reproduction cost to an estimated historical cost at the year of acquisition.

This change has been applied retroactively and prior periods have been restated. This change in accounting policy has changed amounts reported in the prior period as follows:

Year ended December 31, 2008
(In thousands of dollars)

Accumulated surplus:	
Operating fund balance	$ 1,264
Capital fund balance	32,410
Reserves	56,843
Reserve funds	206,344
Amounts to be recovered	(286,694)
Accumulated surplus, as previously reported	10,167
Net book value of tangible capital assets recorded	1,001,935
Long-term liabilities (equipment loan) recorded	(965)
Landfill liability revised	(11,313)
Accumulated surplus, as restated	$ 999,824
Annual surplus:	
Net revenues, as previously reported	$ 29,065
Assets capitalized but previously expensed	87,126
Amortization expense not previously recorded	(50,125)
Loss on disposal of assets	(946)
Proceeds on disposal reported as revenue	(169)
Change in non-financial assets not previously reported as expense	(164)
Annual surplus, as restated	$ 64,787

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

3. Investments:

Investments reported on the consolidated balance sheet have market values as follows:

	2008		2007	
	Cost	Market Value	Cost	Market Value
Investments	$ 373,613	$ 373,673	$ 316,901	$ 321,248

4. Accounts receivable

Accounts receivable are reported net of a valuation allowance of $2,755 (2007 - $2,771)

5. Employee benefits and other liabilities:

The Region provides certain employee benefits which will require funding in future periods. These benefits include sick leave, benefits under the Workplace Safety and Insurance Board ("WSIB") Act, and life insurance, extended health and dental benefits for early retirees.

	2008	2007
Future payments required to WSIB	$ 18,578	$ 17,380
Accumulated Sick Leave Benefit Plan entitlements	17,295	17,158
Retiree benefits	18,514	17,092
Vacation pay	11,298	10,563
Other liabilities	2,476	2,110
Total	$ 68,161	$ 64,303

The Region has established reserve funds to mitigate the future impact of these obligations. Reserves relating to these liabilities are as follows:

	2008	2007
Workplace safety and insurance	$ 15,643	$ 15,464
Cumulative sick leave	3,858	4,219
Police accumulated sick leave	5,262	4,622
Future health and dental claims	3,285	3,664
Other PSAB liabilities	6,729	6,680
Contingency reserve designated by council	13,500	13,500
	$ 48,277	$ 48,149

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

5. Employee benefits and other liabilities (continued):

Information about the Region's benefit plans is as follows:

	2008	2007
Accrued benefit obligation:		
Balance, beginning of year	$ 74,864	$ 70,389
Current benefit cost	5,740	7,394
Interest	3,072	2,996
Benefits paid	(6,126)	(5,915)
Balance, end of year	77,550	74,864
Unamortized actuarial loss	(9,389)	(10,561)
Liability for benefits	$ 68,161	$ 64,303

Included in expenditures is $1,172 (2007 – $1,163) for amortization of the actuarial loss. The unamortized actuarial loss is amortized over the expected average remaining service life as listed below:

Accumulated Sick Leave Benefit Plan entitlements 12 years
Retiree benefits 15 years

The unamortized actuarial loss on future payments required to WSIB is amortized over the expected period of the liability which is 10 years.

Accumulated sick leave

Under the accumulated sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the Region's employment.

WSIB

With respect to responsibilities under provisions of the Workplace Safety and Insurance Board ("WSIB") Act the Region has elected to be treated as a Schedule 2 employer and remits payments to the WSIB as required to fund disability payments. An actuarial estimate of future liabilities has been completed and forms the basis for the estimated liability reported in these financial statements. The most recent actuarial valuation was performed as at December 31, 2008.

The main actuarial assumptions employed for the valuation are as follows:

a) Interest (discount rate):
The obligation as at December 31, 2008, of the present value of future liabilities and the expense for the 12 months ended December 31, 2008, were determined using a discount rate of 5.0%.

b) Administration costs:
Administration costs were assumed to be 28.0% of the compensation expense.

c) Compensation expense:
Compensation costs, which include loss of earnings benefits, health care costs and non-economic loss awards, were assumed to increase at rates ranging from 2.25% to 6.0% depending on the benefit type.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

5. Employee benefits and other liabilities (continued):

Retiree benefits

The Region pays certain life insurance benefits on behalf of the retired employees as well as extended health and dental benefits for early retirees to age 65. The Region recognizes these post-retirement costs in the period in which the employees rendered the services. The accrued benefit liability and the expense for the 12 months ended December 31, 2008, were determined by actuarial valuation using a discount rate of 5.0%. The most recent actuarial valuation was performed as at December 31, 2005.

The main actuarial assumptions employed for the valuations are as follows:

a) Interest (discount rate):
The obligation as at December 31, 2008, of the present value of future liabilities and the expense for the 12 months ended December 31, 2008, were determined using a discount rate of 5.0%.

b) Medical costs:
Medical costs were assumed to increase at the rate of 8.0% per year reducing to 4.0% per year over 12 years and 4.0% per year thereafter.

c) Dental costs:
Dental costs were assumed to increase at the rate of 4.0% per year.

6. Deferred revenue:

A requirement of PSAB is that obligatory reserve funds be reported as deferred revenue. The Region has obligatory development charge reserve funds in the amount of $28,799 (2007 - $24,018). These reserve funds are considered obligatory as Provincial legislation restricts how these funds may be used and, under certain circumstances, how these funds may be refunded.

In the case of development charges, revenue recognition occurs after the funds have been collected and when the Region has approved the expenditures for the capital works for which the development charges were raised. These funds have been set aside, as required by the Development Charges Act, to defray the cost of growth related capital projects associated with new development.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

6. Deferred revenue (continued):

The deferred revenues, reported on the consolidated statement of financial position, are made up of the following:

	2008	2007
Balance, beginning of year:		
Deferred development charges	$ 23,879	$ 18,495
Other obligatory reserves	139	139
	24,018	18,634
Contributions from capital	659	954
Contributions from revenue	620	476
Contribution from development charges act	8,695	8,149
Investing in Ontario grant	20,157	-
Other revenue	9,214	-
Interest earned	138	485
Total revenue	39,483	10,064
Transfers to capital	(5,264)	(4,673)
Transfers to revenue	(67)	(7)
Total transfers	(5,331)	(4,680)
Balance, end of year	$ 58,170	$ 24,018
Available development charges	$ 16,608	$ 14,815
Committed development charges	9,500	7,793
Other obligatory reserves	2,691	1,410
Other deferred revenue	29,371	-
Balance, end of year	$ 58,170	$ 24,018

7. Landfill liability:

The Region owns and operates a number of landfill sites. As well, they own and monitor several landfill sites which have been closed. The liability for closure of operational sites and post-closure care has been recognized based upon the usage of the site's capacity during the year. The costs were based upon the 2008 budget and inflation adjusted at 3.0% per annum to the estimated year of closure. These costs were then discounted to December 31, 2008 using a discount rate of 6.5%. Post-closure care is estimated to be required for 25 years from the date of site closure.

The liability for closure and post-closure care as at December 31, 2008 is $43,765 (2007 - $41,980). Estimated expenditures for closure and post-closure care are $47,975 (2007 - $46,346). The liability remaining to be recognized is $4,210 (2007 - $4,366). It is estimated that the life of the sites range from 1 to 40 years.

Included in reserve funds is $2,822 (2007 - $2,822) for settling closure and post-closure care liabilities.

8. Net long-term liabilities:

(a) In addition to long-term liabilities incurred directly, the Region has assumed the responsibility for the charges on debt originally incurred by local municipalities in respect of functions which are now a Regional responsibility.

As well as incurring long-term liabilities for Regional purposes, the Region also incurs longterm liabilities on behalf of the Area Municipalities. The responsibility for raising the amounts required to service this debt lies with the respective Area Municipalities.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

8. Net long-term liabilities (continued):

The balance of net long-term liabilities reported on the consolidated balance sheet is made up of the following:

	2008	2007
Long-term liabilities incurred by the Region (including capital lease)	$ 326,956	$ 348,936
Long-term liabilities assumed by the Region incurred by others	2,093	2,419
Long-term liabilities	329,049	351,355
Debt recoverable from others (long-term liabilities incurred by the Region for which other entities have assumed responsibility)	(158,843)	(158,666)
Net long-term liabilities, end of year	$ 170,206	$ 192,689

(b) The long-term liabilities in (a) issued in the name of the Region have received approval of the Ontario Municipal Board for those approved on or before December 31, 1992. Those approved after January 1, 1993 have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs.

(c) The Region is contingently liable for long-term liabilities with respect to tile drainage and shoreline property assistance and for those for which the responsibility for the payment of principal and interest has been assumed by area municipalities and school boards. The total amount outstanding as at December 31, 2008 is $158,843 (2007 - $158,666) and is reported on the consolidated balance sheet as debt recoverable from others.

(d) Certain principal payments due on the net long-term liabilities do not represent a burden on general Regional revenue, as they are to be recovered in future years from other sources. The total principal payments for the periods 2009 to 2013, 2014 to 2018 and 2019 and thereafter and the source of financing are summarized as follows:

	2009 to 2013	2014 to 2018	2019 and thereafter	Total
From general municipal revenues	$ 102,069	$ 49,844	$ 18,293	$ 170,206

(e) Total interest on net long-term liabilities which are reported on the consolidated statement of operations amounted to $9,210 in 2008 (2007 - $10,205). The long-term liabilities bear interest at rates ranging from 3.35% to 8.75%. The interest on long-term liabilities assumed by the municipalities and school boards or by individuals in the case of tile drainage and shoreline property assistance loans are not reflected in these financial statements.

(f) Capital lease liability:

Year ending December 31:	
2009	$ 47
2010	47
2011	8
	102
Less amount representing interest at 10.1%	14
Present value of net minimum capital lease payments	$ 88

Interest of $12 (2007 - $15) relating to capital lease obligations has been included in expenditures on the consolidated statement of financial activities.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

8. Net long-term liabilities (continued):

(g) The Region has purchased $29,767 (2007 - $32,566) of its own debentures which have not been cancelled. This investment in own debentures is included in investments on the consolidated statement of financial position. The gross outstanding amount of these debentures is $76,479 (2007 - $110,481).

9. Tangible Capital Assets:

	2008							
	Land	Landfill and Land Improvements	Building and Building Improvements	Vehicles, Machinery and Equipment	Water and Wastewater Infrastructure	Roads Infrastructure	Work in progress	Total
Cost								
Balance, beginning of year	$157,466	$47,856	$439,034	$355,159	$188,281	$432,390	$37,268	$1,657,454
Additions	4,720	3,072	5,552	11,519	1,100	20,369	19,890	66,222
Disposals	-	-	-	(2,398)	(1)	(2,895)	-	(5,294)
Balance, end of year	162,186	50,928	444,586	364,280	189,380	449,864	57,158	1,718,382
Accumulated Amortization								
Balance, beginning of year	-	26,085	157,318	233,056	40,820	198,240	-	655,519
Disposals	-	-	-	(2,295)	(1)	(2,378)	-	(4,674)
Amortization Expense	-	2,336	10,475	19,423	2,399	16,382	-	51,015
Balance, end of year	-	28,421	167,793	250,184	43,218	212,244	-	701,860
Net Book Value, end of year	$162,186	$22,507	$276,793	$114,096	$146,162	$237,620	$57,158	$1,016,522

	2007							
	Land	Landfill and Land Improvements	Building and Building Improvements	Vehicles, Machinery and Equipment	Water and Wastewater Infrastructure	Roads Infrastructure	Work in progress	Total
Cost								
Balance, beginning of year	$157,466	$46,457	$409,279	$348,562	$184,356	$415,348	$16,213	$1,577,681
Additions	-	1,399	29,755	9,632	5,539	19,746	21,055	87,126
Disposals				(3,035)	(1,614)	(2,704)		(7,353)
Balance, end of year	157,466	47,856	439,034	355,159	188,281	432,390	37,268	1,657,454
Accumulated Amortization								
Balance, beginning of year	-	23,553	147,289	216,550	39,557	184,683		611,632
Disposals	-	-	-	(3,007)	(957)	(2,274)		(6,238)
Amortization Expense	-	2,532	10,029	19,513	2,220	15,831		50,125
Balance, end of year	-	26,085	157,318	233,056	40,820	198,240		655,519
Net Book Value, end of year	$157,466	$21,771	$281,716	$122,103	$147,461	$234,150	37,268	$1,001,935
Net Book Value, beginning of year	$157,466	$22,904	$261,990	$132,012	$144,799	$230,665	$16,213	$ 966,049

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

9. Tangible Capital Assets (continued):

Assets under construction

Assets under construction having a value of $57,158 (2007 - $37268) have not been amortized. Amortization of these assets will commence when the asset is put into service.

Contributed Tangible Capital Assets

Contributed capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is $1,540 (2007 - $197).

Tangible Capital Assets Disclosed at Nominal Values

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value. Land is the only category where nominal values were assigned.

Works of Art and Historical Treasures

No works of arts or historical treasures are held by the Region.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

10. Accumulated surplus

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2008	2007
Surplus:		
Invested in tangible capital assets	$ 846,317	$ 809,246
Other	66,854	33,674
Unfunded		
Landfill closure costs	(43,765)	(41,980)
Employee benefits	(68,161)	(64,303)
Total surplus	801,245	736,637
Reserves set aside by Council:		
Working funds	15,180	7,543
Contingencies	15,264	14,542
General property acquisition	903	903
Building standards	1,440	1,364
General capital levy	8,994	16,827
Encumbrance	1,892	805
Tax write-off	5,000	5,000
Tax rate stabilization	3,350	3,350
Early retirement incentives	402	402
Winter maintenance	1,000	1,434
Communications strategy	40	40
Local service re-alignment	584	584
Telecommunications	193	193
Senior stabilization	213	213
Land ambulance severance	2,801	2,331
Mapping infrastructure	113	81
Ontario Police Video Training Alliance	31	31
Potential Hospital Contribution	2,900	1,200
Reinvestment fund	300	-
Brock Bio Science	1,150	-
Specialized transit equipment	207	-
Total reserves	61,957	56,843

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

10. Accumulated surplus (continued):

	2008	2007
Reserve funds set aside for specific purpose by Council:		
Replacement of equipment	8,007	7,266
Waterfront capital	223	-
Welland Canal crossing	141	140
Health services - Wallington fund	44	44
Capital works – wastewater operations	45,635	60,022
Capital works - water operations	50,289	59,995
Roads maintenance	428	425
Workplace safety and insurance	15,643	15,464
Accumulated sick leave	3,858	4,219
Police accumulated sick leave	5,262	4,622
Public liability self insurance	2,261	2,201
Future health and dental claims	3,285	3,664
OMERS surplus	14	14
Judicial review	24	24
Seniors capital	2,941	1,716
Waste management	17,367	20,199
Social Assistance	7,968	5,925
Other PSAB liabilities	6,729	6,680
Niagara Regional Housing purposes	10,165	10,092
Niagara Regional Housing owned units	3,356	2,844
Niagara Regional Housing rent supplement	1,000	-
Children Services	695	690
Debt retirement	98	98
Total reserve funds	185,433	206,344
	$ 1,048,635	$ 999,824

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

11. Trust funds:

Trust funds administered by the Region amounting to $1,226 (2007 - $1,324) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of financial activities.

12. Pension agreements:

The Region makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 3,710 members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

Contributions for employees with a normal retirement age of 65 were being made at rate of 6.5% for earnings up to the yearly maximum pensionable earnings of $44.9 and at a rate of 9.6% for earnings greater than the yearly maximum pensionable earnings. For uniformed police officers with a normal retirement age of 60, those rates were 7.9% and 10.7% respectively.

The amount contributed to OMERS for 2008 was $15,149 (2007 - $14,323) for current service and is included as an expenditure on the consolidated statement of financial activities. Employees' contribution to OMERS in 2008 was $15,149 (2007 - $14,323).

13. Commitments:

(a) The Region has outstanding contractual obligations of approximately $39,048 (2007 - $31,227) for housing redevelopments, capital works, solid waste projects and high speed telecommunications. Regional council has authorized the financing of these obligations.

(b) The Region is committed to paying principal and interest payments on provincial debentures issued to finance the properties transferred to Niagara Housing Corporation from Ontario Housing Corporation. The debentures are outstanding in the amount of $25,031 (2007 - $26,160). Annual payments of $2,867 (2007 - $2,846) and have been charged to current operations.

(c) Minimum annual lease payments:

The Region rents premises and equipment with minimum annual lease payments as follows:

2009	$ 2,163
2010	1,742
2011	1,317
2012	749
2013	757
Thereafter	4,023
	$ 10,751

14. Contingent liabilities:

From time to time, the Region is subject to claims and other lawsuits that arise in the ordinary course of business, some of which may seek damages in substantial amounts. These claims may be covered by the Region's insurance up to a maximum of $15,000 per occurrence. Liability for these claims and lawsuits are recorded to the extent that the probability of a loss is likely and it is estimable.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

15. Classification of expenditure by object:

The Schedule of Operating Fund Activities represents the expenditures by function; the following classifies those same expenditures by object:

	Budget	2008	2007
			(Restated - note 2)
Salaries, wages and employee benefits	$ 273,575	$ 279,905	$ 264,876
Operating materials and supplies	109,825	108,789	100,351
Contracted services	76,560	90,462	82,119
Rents and financial expenses	10,227	11,842	14,313
External transfers to others	215,129	207,450	222,067
Debt services	10,803	9,210	10,205
Amortization	50,000	51,015	50,125
Total expenditures by object	$ 746,119	$ 758,673	$ 744,056

16. Public liability insurance:

The Region has undertaken a portion of the risk for public liability, as a means of achieving efficient and cost effective risk management. The Region is self insured for public liability claims up to $1,000 for any individual claim and $1,000 for any number of claims arising out of a single occurrence. Outside coverage is in place for claims in excess of these amounts up to $15,000 per occurrence.

The Region has a reserve fund for allocated self insurance claims which as at December 31, 2008 amounted to $2,261 (2007 - $2,201) and which is reported on the consolidated statement of financial position under reserve funds. An amount of $44 (2007 - $20) has been transferred to this reserve fund in the current year. An amount of $nil (2007 - $703 has been transferred from this reserve fund in the current year.

Payments charged against operations in the current year amounted to $833 (2007 - $791). Interest amounted to $16 (2007 - $94).

17. Self funded employee benefit plans:

The Region provides a group health and dental plan for certain employees and has assumed the full liability for payment of benefits under this plan.

Payments charged against operations in the current year amounted to $6,637 (2007 - $11,732).

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

18. Government transfers:

The Region recognizes the transfer of government funding as expenditures or revenues in the period that the events giving rise to the transfer occurred. The Government transfers reported on the Statement of Operations are:

	2008	2007
Revenue:		
Ontario grants		
Ontario works:		
Social assistance	$ 166,534	$ 179,331
Services for seniors	40,551	36,541
	207,085	215,872
Child care	24,900	22,461
Social housing	2,331	1,655
Health services:		
Public Health	17,969	17,192
Ambulance	15,943	14,338
	33,912	31,530
Other:		
Ontario Municipal Partnership Fund (OMPF)	11,017	8,335
Roadways		3,151
Police	3,124	3,025
Miscellaneous	5,375	3,933
	19,516	18,444
Subtotal Ontario grants	287,744	289,962
Federal grants:		
Housing	9,457	9,456
Gas tax	6,013	4,567
Social Assistance	445	82
Miscellaneous	111	7
Subtotal federal grants	16,026	14,112
Total revenues	$ 303,770	$ 304,074
Expenditures:		
Ontario works	$ 196,962	$ 215,070
Conservation authorities	5,375	3,475
Miscellaneous	5,113	3,522
Total expenditures	$ 207,450	$ 222,067

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

19. Child Care – Day Nurseries Act ("DNA") and Child and Family Services Act ("CFSA") of the Ministry of Community and Social Services ("MCSS"):

The Region has a CFSA service approval with the Ministry of Community and Social Services. One requirement of the CFSA and DNA service approval is the production by management of an Transfer Payment Annual Reconciliation report (TPAR) which shows a summary by service of expenditures, subsidy, less agency payments resulting in recoverable surpluses that relate to the CFSA and DNA service approval.

Based on this review and reconciliation there is a settlement due to the Ministry of $336 for the Community Services Department.

	Lessor of eligible expenditures and Provincial subsidy	Payments received from Province	Surplus (recoverable)
Year ended December 31, 2007			
Community Services Department:			
Systems administration	$483	$483	$ -
DNA Childcare	9,549	9,316	233
Ontario Works Childcare	1,344	1,722	(378)
Special needs resourcing	1,613	1,758	(145)
Resource Centres	570	617	(47)
Wage Subsidy	3,912	3,911	1
Best Start	4,971	4,971	-
Health & Safety	19	19	-

20. Segmented Information:

Segmented information has been identified based upon lines of service provided by the Region. Regional services are provided by departments and their activities are reported by functional area in the body of the financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

i. Police Services
The mandate of the Police Services department is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law.

ii. Public Works – Transportation
The Public Works department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, the maintenance of parks and open space, and street lighting.

iii. Public Works – Environment:
The Region is responsible for environmental programs such as the engineering and operation of Water and Wastewater systems and Waste Management, the latter of which encompasses Solid Waste Collection Disposal and Recycling.

iv. Housing:
The Region is committed to providing and advocating for secure, affordable housing in Niagara Region.

v. Community Services:
The Community Services department provides public services that sustains and supports individuals, families and communities. Programs and services are delivered through Seniors Services, Children's Services and Social Assistance and Employment Opportunities.

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

20. Segmented Information (continued):

vi. Public Health:

The Public Health Department offers a range of programs related to Health Services which includes Protection and Promotion, Disease and Injury Prevention and also oversees the Emergency Services Division (ESD) which encompasses both Land Ambulance (Paramedic) Services and Land Ambulance Communications (Dispatch) Services.

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and payments-in-lieu of taxes are allocated to the segments based on the segment's budgeted net expenditure. User charges and other revenue have been allocated to the segments based upon the segment that generated the revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made. Development charges earned and developer contributions received were allocated to the segment for which the charge was collected.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

	2008							
	Police	Public Works - Transportation	Public Works - Environmental	Housing	Community Services	Public Health	Other and unallocated	Total
Revenues:								
Taxation	$111,552	$ 39,474	$ 9,811	$ 24,172	$ 62,696	$ 18,870	$ 24,984	$ 291,559
User charges	8,093	2,450	132,087	11,875	21,655	546	348	177,054
Government transfers	3,093	7,670	7,582	11,789	232,429	30,221	15,164	307,948
Development charges earned	-	2,955	1,037	-	-	-	60	4,052
Developer contributions	-	1,077	1,020	-	2	-	72	2,171
Investment income	64	-	-	182	-	-	14,910	15,156
Other	594	115	47	274	445	200	7,869	9,544
Total revenues	123,396	53,741	151,584	48,292	317,227	49,837	63,407	807,484
Expenditures:								
Salaries, wages and employee benefits	103,879	14,725	22,993	3,517	73,002	45,089	16,700	279,905
Operating expenses	13,282	13,618	75,067	40,423	44,900	8,730	15,073	211,093
External transfers to others	-	-	-	-	196,963	-	10,487	207,450
Debt services	734	3,822	1,304	192	1,619	172	1,367	9,210
Amortization	4,851	18,461	22,104	1,185	-	1,015	3,399	51,015
Total expenses:	122,746	50,626	121,468	45,317	316,484	55,006	47,026	758,673
Annual surplus (deficit)	$ 650	$ 3,115	$ 30,116	$ 2,975	$ 743	$ (5,169)	$ 16,381	$ 48,811

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

20. Segmented Information (continued):

	2007							
	Police	Public Works - Transportation	Public Works- Environmental	Housing	Community Services	Public Health	Other and unallocated	Total
Revenues:								
Taxation	$ 107,662	$ 38,291	$ 3,777	$ 23,446	$ 66,759	$ 18,410	$ 30,912	$ 289,257
User charges	7,914	2,914	130,635	11,839	20,581	529	58	174,470
Government transfers	3,025	10,824	8,344	11,110	238,416	27,803	12,993	312,515
Development charges earned	-	2,318	1,401	-	-	-	-	3,719
Developer contributions	-	1,064	594	-	-	-	60	1,718
Investment income	249	-	-	225	-	-	14,303	14,777
Other	679	273	74	440	2,699	353	7,869	12,387
Total revenues	119,529	55,684	144,825	47,060	328,455	47,095	66,195	808,843
Expenditures:								
Salaries, wages and employee benefits	98,367	13,989	21,564	3,231	70,003	43,623	14,099	264,876
Operating expenses	13,826	10,619	64,020	39,025	42,715	9,161	17,417	196,783
External transfers to others	-	-	-	-	215,070	-	6,997	222,067
Debt services	896	4,046	1,559	195	1,865	131	1,513	10,205
Amortization	4,218	17,238	19,447	916	2,661	899	4,746	50,125
Total expenses:	117,307	45,892	106,590	43,367	332,314	53,814	44,772	744,056
Annual surplus (deficit)	$ 2,222	$ 9,792	$ 38,235	$ 3,693	$ (3,859)	$ (6,719)	$ 21,423	$ 64,787

Notes to Consolidated Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

21. Budget data:

Budget data presented in these consolidated financial statements are based upon the 2008 operating and capital budgets approved by Council. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Revenue:	
Operating	$ 790,823
Capital	154,338
Less:	
Transfers from other funds	(46,820)
Proceeds on sale of assets	(1,233)
Proceeds on debt issue	(102,694)
Total revenue	794,414
Expenses:	
Operating	790,824
Amortization	50,000
Less:	
Transfers to other funds	(69,014)
Debt principal payments	(25,691)
Total expenses	746,119
Annual Surplus	$ 48,295

Auditors' Report

To the Members of Council,
Inhabitants and Ratepayers of
The Regional Municipality of Niagara

We have audited the balance sheet of the trust funds of The Regional Municipality of Niagara as at December 31, 2008 and the trust funds statement of continuity for the year then ended. These financial statements are the responsibility of the Region's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the trust funds of the Region as at December 31, 2008 and the continuity of trust funds for the year then ended in accordance with the Canadian generally accepted accounting principles.

Chartered Accountants, Licensed Public Accountants
St. Catharines, Canada
May 11, 2009

Trust Funds Balance Sheet

Year ended December 31, 2008
(In thousands of dollars)

	Total	Residents' Trust Accounts	Trust Funds Retained for Residents	Donated Surplus
Assets				
Cash	$ 452	$ -	$ 245	$ 207
Investments (note 1(b))	998	873	-	125
	$ 1,450	$ 873	$ 245	$ 332
Liabilities and Fund Balances				
Due to Regional Municipality of Niagara (note 2)	$ 224	$ 224	$ -	$ -
Fund balance	1,226	649	245	332
	$ 1,450	$ 873	$ 245	$ 332

The accompanying notes are an integral part of these financial statements.

Trust Funds Statement of Continuity

Year ended December 31, 2008
(In thousands of dollars)

	Total	Residents' Trust Accounts	Trust Funds Retained for Residents	Donated Surplus
Balance, beginning of year	$ 1,324	$ 701	$ 251	$ 372
Add:				
Residents' deposits, net	1,286	1,286	-	-
Interest earned	46	21	11	14
Donations	298	-	41	257
	1,630	1,307	52	271
Deduct:				
Residents' withdrawals, net	1,358	1,358	-	-
Expenditures for the benefit of residents	370	-	58	312
	1,728	1,358	58	312
Balance, end of year	$ 1,226	$ 650	$ 245	$ 331

THE REGIONAL MUNICIPALITY OF NIAGARA

Notes to Trust Funds Financial Statements

Year ended December 31, 2008
(In thousands of dollars)

The accompanying notes are an integral part of these financial statements.

1. Significant accounting policies:

The financial statements of trust funds of The Regional Municipality of Niagara are the representation of management prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

(a) Basis of accounting:

(i) Sources of financing and expenditures are reported on the accrual basis of accounting.

(ii) The accrual basis of accounting recognizes revenues as they become available and measurable, expenditures are recognized as they are incurred and become measurable.

(b) Investments:

The investments totaling $998 recorded on the balance sheet at cost, have a market value of $998.

2. Due to The Regional Municipality of Niagara:

The amount due to The Regional Municipality of Niagara has no fixed terms of repayment and interest is calculated monthly using the bank interest rate.

08

statistics

- Five Year Statistical Review

THE REGIONAL MUNICIPALITY OF NIAGARA

Five Year Statistical Review

(Unaudited - in thousands of dollars)

	2008	2007	2006	2005	2004
Statistics					
Population (a)	442,121	433,946	435,125	434,347	432,565
Number of households (b)	187,524	185,502	183,334	181,524	179,738
Number of continuous full-time employees	3,303	3,270	3,234	3,036	2,833
Unemployment Rates (c):					
Niagara	7.4%	6.8%	6.4%	7.0%	7.4%
Ontario	6.5%	6.4%	6.3%	6.6%	6.8%
Canada	6.1%	6.0%	6.3%	6.8%	7.2%
Average Monthly Ontario Works Caseloads	7,457	7,242	7,038	6,967	6,849
Housing Starts (d)	1,138	1,149	1,294	1,412	1,781
Annual Disposal of Residential Solid Waste (Metric Tonnes)	120,507	120,911	112,554	107,015	105,193
Annual Diversion of Residential Solid Waste (Metric Tonnes)	85,736	85,331	87,188	84,956	79,388
Annual Supply of Treated Water (000 m3)	60,793	67,993	66,411	74,535	70,738
Annual Wastewater Flows (000 m3)	87,857	76,789	87,011	90,887	90,320
Building Permit Values ($000's)					
Agricultural & Residential	315,642	326,128	343,026	325,361	373,750
Business & Commercial	111,210	186,457	105,853	121,772	169,990
Industrial	48,925	41,823	54,613	27,026	30,846
Government & Institutional	44,584	22,691	74,725	85,646	34,246
Total	520,361	577,099	578,217	559,805	608,832

Source:

(a) Statistics Canada Preliminary Estimate

(b) Ontario Assessment System, Household Counts for Unconditional Grants Act

(c) Statistics Canada

(d) CMHC Canadian Housing Observer

THE REGIONAL MUNICIPALITY OF NIAGARA

Five Year Statistical Review

(Unaudited - in thousands of dollars)

	2008	2007	2006	2005	2004
Tax Levy & Collection Experiences ($)					
Current Tax Levy	n/a	702,625,374	678,007,310	656,322,239	632,764,906
Current Tax Levy Collections	n/a	655,882,161	631,716,114	614,990,062	592,293,725
Current Collection as a % of Current Levy	n/a	93.3%	93.2%	93.7%	93.6%
Total Collections	n/a	696,966,642	678,319,192	654,688,878	628,521,157
Total Collections as a % of Current Levy	n/a	99.2%	100.0%	99.8%	99.3%
Total Tax Arrears	n/a	56,124,200	52,874,495	60,236,319	61,906,630
Tax Arrears as a % of Current Levy	n/a	8.0%	7.8%	9.2%	9.8%
Regional Government Tax Levy Change (Net of Assessment Increase)	.04%	2.10%	1.97%	3.9%	4.3%
Taxable Assessment (Taxable assessment upon which the year's rates of taxation were set)					
Residential and farm	29,655,951	29,286,154	28,878,103	24,535,693	24,165,397
Commercial, industrial and business	5,222,326	5,143,012	5,069,562	4,626,946	4,488,342
Total	34,878,278	34,429,166	33,947,665	29,162,639	28,653,739
Per household	158,145	157,875	157,516	135,165	134,448
Commercial, industrial, business as a % of taxable assessment	15.0%	14.9%	14.9%	15.9%	15.7%

THE REGIONAL MUNICIPALITY OF NIAGARA

Five Year Statistical Review

(Unaudited - in thousands of dollars)

	2008	2007
Consolidated Statement of Financial Position (e)		
Financial Assets		
Cash	18,493	13,250
Investments	373,613	316,901
Accounts Receivable	56,434	54,470
Other current assets	2,684	2,394
Debt recoverable from others	158,843	158,666
Total Financial Assets	610,067	545,681
Financial Liabilities		
Accounts Payable and Accrued Liabilities	82,932	70,143
Employee Benefits and Other Liabilities	68,161	64,303
Deferred Revenue	58,170	24,018
Landfill Liability	43,765	41,980
Long-term liabilities	329,049	351,355
Total Financial Liabilities	582,077	551,799
Net Financial Assets (Net Debt)	27,990	(6,118)
Non-financial Assets		
Tangible Capital Assets	1,016,522	1,001,935
Inventory	3,387	3,156
Prepaid Expenses	736	851
Total Non-financial Assets	1,020,645	1,005,942
Accumulated Surplus	1,048,635	999,824

Note:
(e) In 2008, financial reporting has changed to reflect the new requirements under Public Sector Accounting Board (PSAB) standard 3150 - Accounting for Tangible Capital Assets. Statistical information for 2006, 2005, and 2004 has not been restated, however, it has been provided in the prior format. See page 66-69.

THE REGIONAL MUNICIPALITY OF NIAGARA

Five Year Statistical Review

(Unaudited - in thousands of dollars)

	2008	2007
Consolidated Statement of Operations (f)		
Revenues by Source		
Property Taxpayer	291,559	289,257
Sewer Charges	56,808	55,293
Water Charges	33,471	35,418
Waste Management	41,460	39,562
User Charges	45,315	44,197
Government of Canada Grants	16,026	14,112
Province of Ontario Grants	287,744	289,962
Other Municipalities	4,178	8,441
Development Charges	4,052	3,719
Developer Contributions	2,171	1,718
Investment Income	15,156	14,777
Provincial Offences Act	7,298	7,023
Miscellaneous Income/Other	2,246	5,364
Total Revenues by Source	807,484	808,843
Expenses by Function		
General Government	30,151	24,149
Protection to Persons and Property	137,447	131,046
Transportation Services	44,906	45,892
Environmental Services	119,049	107,056
Health Services	55,089	53,814
Social and Family Services	319,990	332,315
Social Housing	46,449	44,091
Planning and Development	4,592	5,693
Total Expenses by Function	758,673	744,056
Annual Surplus	48,811	64,787
Accumulated Surplus, Beginning of Year	999,824	935,037
Accumulated Surplus, End of Year	1,048,635	999,824
Analysis of Expenses by Object		
Salaries, Wages and Employee Benefits	279,905	264,876
Operating Materials and Supplies	108,789	100,351
Contracted Services	90,462	82,119
Rents and Financial Expenses	11,842	14,313
External Transfers to Others	207,450	222,067
Debt Services	9,210	10,205
Amortization	51,015	50,125
Total Expenses by Object	758,673	744,056

Note:
(f) In 2008, financial reporting has changed to reflect the new requirements under Public Sector Accounting Board (PSAB) standard 3150 - Accounting for Tangible Capital Assets. Statistical information for 2006, 2005, and 2004 has not been restated, however, it has been provided in the prior format. See page 66-69.

THE REGIONAL MUNICIPALITY OF NIAGARA

Five Year Statistical Review

(Unaudited - in thousands of dollars)

	2008	2007	2006	2005	2004
Consolidated Statement of Change in Financial Assets (g)					
Annual Surplus:	48,811	64,787			
Acquisition of Tangible Capital Assets	(66,222)	(87,126)			
Amortization of Tangible Capital Assets	51,015	50,125			
Loss on Sale of Tangible Capital Assets	406	946			
Proceeds on Sales of Tangible Captial Assets	214	169			
Change in Supplies of Inventories	(231)	252			
Change in Prepaid Expense	115	(88)			
Change in Net Financial Assets	34,108	29,065			
Net Financial Assets (Net Debt), Beginning of Year	(6,118)	(35,183)			
Net Financial Assets (Net Debt), End of Year	27,990	(6,118)			
Net Long Term Liabilities					
General Municipal Activities - Capital Projects	170,206	192,689	202,449	170,191	148,806
Per capita ($)	385	444	465	392	344
Percentage of taxable assessment	0.5%	0.6%	0.6%	0.6%	0.5%
Debt Charges for Net Long-Term Liabilities					
General Municipal Activities	35,824	37,847	31,953	28,900	30,886
Per capita ($)	81	87	73	67	71
General Long-Term Debt Charges as % of Total General Expenditures (h)					
Percentage of Debt to General Expenditures	4.7%	5.1%	4.1%	4.0%	4.5%
Annual Repayment Limit (i)					
Annual Repayment Limit	82,763	82,289	68,400	61,658	63,711

Notes:

(g) In 2008, financial reporting has changed to reflect the new requirements under Public Sector Accounting Board (PSAB) standard 3150 - Accounting for Tangible Capital Assets. Statistical information for 2006, 2005, and 2004 has not been restated, however, it has been provided in the prior format. See page 66-69.

(h) General Long-Term Debt Charges as % of Total General Expenditures

(i) The annual repayment limit is calculated at 25% the Municipality's own source revenue less net debt charges.

THE REGIONAL MUNICIPALITY OF NIAGARA

Five Year Statistical Review

(Unaudited - in thousands of dollars)

	2006	2005	2004
Current (Operating) Fund Operations (j)			
Current (Operating) Fund Surplus, beginning of year	338	930	2,285
Current Fund Revenues by Source			
Property Taxpayer (k)	278,735	273,994	247,322
Sewer Charges	53,461	52,388	49,501
Water Charges	31,943	32,776	28,353
Waste Management	39,264	36,409	35,969
User Charges	42,613	40,342	39,117
Government of Canada Grants	8,670	8,585	8,694
Province of Ontario Grants	267,601	251,780	228,032
Investment Income	5,338	5,512	5,076
Provincial Offences Act	5,493	5,644	6,485
Miscellaneous income	5,219	3,971	4,699
Total Current Fund Revenues	738,337	711,401	653,248
Current Fund Expenditures by Function			
General Government (k)	17,888	18,380	16,950
Protection to Persons and Property	117,202	107,037	102,532
Transportation Services	27,330	28,324	26,459
Environmental Services	70,514	72,671	68,355
Health Services	48,325	44,387	38,397
Social and Family Services	308,376	294,209	281,869
Social Housing	42,406	40,352	39,979
Planning and Development	4,514	4,366	3,745
Recreation and Cultural Services	228	143	194
Total Current Fund Expenditures by Function	636,783	609,869	578,480
Financing Activities and Transfers			
Debt Principal Payments	(22,982)	(20,578)	(22,785)
Employee Benefits and Other Liabilities	3,755	930	2,090
Landfill Liability	(5,374)	2,660	(579)
Allowance for Tax Write-off	(1,318)	1,318	-
Change in Non-Financial Assests	(33)	133	(637)
Net Transfers to/from Other Funds			
- Capital Fund	(471)	(1,375)	493
- Reserves and Reserve Funds	(74,550)	(85,212)	(54,705)
Total Current Fund Financing Activities and Transfers	(100,973)	(102,124)	(76,123)
Current (Operating) Fund Surplus, end of the year	919	338	930
Analysis of Current Fund Expenditures by Object			
Salaries, Wages and Employee Benefits	249,981	232,019	211,103
Materials and Supplies	83,246	231,502	221,084
Contracted Services	68,653	64,928	71,151
Rents and Financial Expenses (k)	13,528	14,165	8,181
External Transfers to Others	212,404	58,867	58,884
Debt Service Charges for Net Long Term Liabilities	8,971	8,388	8,077
Total Current Fund Expenditures by Object	636,783	609,869	578,480

Notes:
(j) In 2008, financial reporting has changed to reflect the new requirements under Public Sector Accounting Board (PSAB) standard 3150 - Accounting for Tangible Capital Assets. Statistical information for 2006, 2005, and 2004 has not been restated, however, it has been provided in the prior format of Current (Operating) Fund Operations.
(k) Property Tax Revenue, General Government Expenditure and Rents and Financial Expenses all restated for 2005 by $1.318 million

THE REGIONAL MUNICIPALITY OF NIAGARA

Five Year Statistical Review

(Unaudited - in thousands of dollars)

	2006	2005	2004
Capital Fund Operations (I)			
Capital Fund Surplus, beginning of year	68	(603)	40,649
Capital Fund Revenues by Source			
Government of Canada Grants	9,493	1,044	1,044
Province of Ontario Grants	11,303	2,936	14,097
Other Municipalities	11,721	13,178	7,395
Development Charges	6,374	5,982	7,000
Developer Contributions	278	1,285	0
Investment Income	550	349	309
Other	954	1,327	2,873
Total Capital Fund Revenues	40,673	26,101	32,718
Capital Fund Expenditures by Function			
General Government	22,561	9,558	5,851
Protection to Persons and Property	9,743	7,034	2,453
Transportation Services	27,825	26,865	30,363
Environmental Services	74,161	55,985	65,652
Health Services	2,065	2,321	1,691
Social and Family Services	887	3,280	3,734
Social Housing	2,076	2,710	2,174
Planning and Development	1,003	1,776	841
Total Capital Fund Expenditures by Function	140,321	109,529	112,759
Financing Activities and Transfers			
Long Term Debt Issued and Assumed	55,240	41,963	30,784
Net Transfers to/from Other Funds			
- Current Fund	2,257	1,375	1,899
- Reserves and Reserve Funds	82,054	40,761	6,106
Total Capital Fund Financing Activities and Transfers	139,551	84,099	38,789
Capital Fund Surplus, end of the year	39,971	68	(603)
Analysis of Capital Fund Expenditures by Object			
Administration	1,905	2,228	2,698
Equipment	7,393	9,023	10,005
Real Property	2,044	5,599	1,883
Materials and Supplies	1,801	2,071	2,203
Utilities	633	1,914	1,306
Contracted Services	126,613	88,016	95,736
External Transfers to Others	(540)	(632)	(539)
Operation Fund Transfer	472	1,310	(533)
Total Capital Fund Expenditures by Object	140,321	109,529	112,759
Fund Balances			
Current Fund	919	338	930
Capital Fund	39,971	68	(603)
Reserves	56,722	45,841	30,741
Reserve Funds (Excludes Development Charges)	173,495	188,620	157,832
Fund Balances, end of year	271,107	234,867	188,900

Note:

(I) In 2008, financial reporting has changed to reflect the new requirements under Public Sector Accounting Board (PSAB) standard 3150 - Accounting for Tangible Capital Assets. Statistical information for 2006, 2005, and 2004 has not been restated, however, it has been provided in the prior format of Capital Fund Operations.

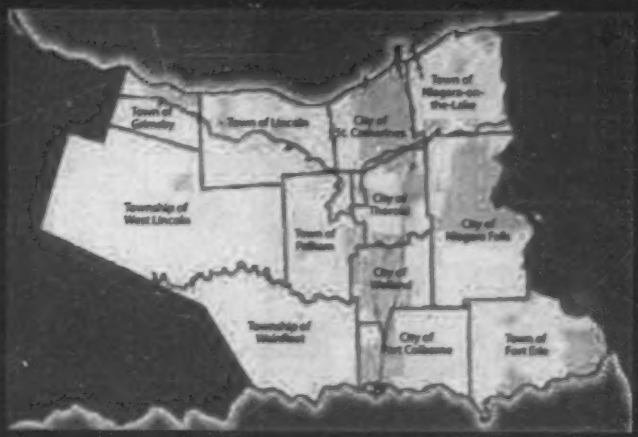
THE REGIONAL MUNICIPALITY OF NIAGARA

Five Year Statistical Review

(Unaudited - in thousands of dollars)

	2006	2005	2004
Total Consolidated Fund Revenues by Source (m)			
Property Taxpayer	278,735	273,994	247,322
Sewer Charges	53,461	52,388	49,501
Water Charges	31,943	32,776	28,353
Waste Management	39,264	36,409	35,969
User Charges	42,613	40,342	39,117
Government of Canada Grants	18,163	9,629	9,738
Province of Ontario Grants	278,904	254,716	242,129
Other Municipalities	11,721	13,178	7,395
Development Charges	6,374	5,982	7,000
Developer Contributions	278	1,285	0
Investment Income	10,934	5,861	5,385
Provincial Offences Act	5,493	5,644	6,485
Miscellaneous income/Other	6,173	5,298	7,572
Total Consolidated Fund Revenues by Source	784,056	737,502	685,966
Total Consolidated Fund Expenditures by Function (m)			
General Government	40,449	27,938	22,801
Protection to Persons and Property	126,945	114,071	104,985
Transportation Services	55,155	55,189	56,822
Environmental Services	144,675	128,656	134,007
Health Services	50,390	46,708	40,088
Social and Family Services	309,263	297,489	285,603
Social Housing	44,482	43,062	42,153
Planning and Development	5,517	6,142	4,586
Recreation and Cultural Services	228	143	194
Total Consolidated Fund Expenditures by Function	777,104	719,398	691,239
Total Consolidated Fund Expenditures By Object (m)			
Salaries, Wages and Employee Benefits	249,981	232,019	211,103
Administration	1,905	2,228	2,698
Equipment	7,393	9,023	10,005
Real Property	2,044	5,599	1,883
Materials and Supplies	85,047	233,573	223,287
Utilities	633	1,914	1,306
Contracted Services	195,266	152,944	166,887
Rents and Financial Expenses	13,528	14,165	8,181
External Transfers to Others	211,864	58,235	58,345
Operation Fund Transfer	472	1,310	(533)
Debt Service Charges for Net Long Term Liabilities	8,971	8,388	8,077
Total Consolidated Fund Expenditures by Object	777,104	719,398	691,239

Note:
(m) In 2008, financial reporting has changed to reflect the new requirements under Public Sector Accounting Board (PSAB) standard 3150 - Accounting for Tangible Capital Assets. Statistical information for 2006, 2005, and 2004 has not been restated, however, it has been provided in the prior format of Consolidated Fund Revenues by Source/Expenditures by Function/Expenditures by Object.



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